

Model Solution to Question-1<sup>st</sup>:-

(a):- 1. **Contracts In Progress:-** As per Chart of Accounts account code 15.1 this account shall be used for recording interim payments on supply-cum-erection contracts for fixed assets. The payment will be transferred to capital work-in-progress account under account under group-14 only when the property in the assets passes to PSPCL on installation/erection of the assets as per terms of the contract.

2. **Provision for completed Works:-** As per Chart of Accounts account code 15.5 at the year end, there may be some work which is completed on capital works but for which either contractor's bill are not received or contractor's bills are received but not passed. At year end, Accounts department shall make a provision for such work, on the basis of contractor's bills as certified by the engineers or on the basis of engineers' certificate for physical parameter of work as valued at work order rates wherever the bills are not received. The amount of such capital work provided shall be debited to this account. In the subsequent year, such provision shall be reversed so that contractors bills get accounted for in normal course.

(b) **Issue Rate:-** This term denotes the cost per unit fixed, in respect of an article borne on the stocks of the pspcl, at a valuation for the purpose of the calculation of the amount creditable to the account code concerned of the stock account by charge to the account or service concerned, when any quantity of that article is issued from stock. This does not take into account the storage charges.

**Market Rate:-** Used in respect of an article borne on the stock accounts of a division, this term indicates the cost per unit at which the article or an article of similar description can be procured, at a given time at the stores godown, from the public market suitable to the division for obtaining a supply thereof.

(C) **As per Reg.11.5 of CEFA** the issue of material to contractor who have contracted for completed items of work is generally permissible only in the following circumstances:-

(i) When it is necessary to retain in hands of the pspcl the supply of imported materials.

(ii) When in the interest of work, or with the object of utilizing existing stock of material, it is desirable to retain in the hands of the pspcl the supply of certain other material as well and a condition to this effect has been inserted in the contract.



Model Solution to Question-2nd:-

- (a) As per Purchase Regulation **"New Firm"** means any firm that has never supplied tendered /similar items to PSPCL or any other Government/private company dealing in Distribution (i.e Distribution Licensee), generation and Transmission of Power

The firm having supplied tendered/similar item to other Government/private company dealing in Distribution (i.e Distribution Licensee), generation and Transmission of Power shall be considered as **'Old Firm'** for the purpose of distribution of quantities on submission of completion certificate of supplies against purchase orders of tendered/similar items placed upon it by any other Government/private company dealing in dealing in Distribution (i.e Distribution Licensee), generation and Transmission of Power in the last 5 years from the date of opening of tender and the works appraisal of such firms shall not be carried out.

- (b) As per chapter 11 of Cash and Bank Manual, RA/SDO/AO/Sr.Xen will carry out physical verification of Cash in Hand and verify with the closing balance indicated in Cash Book, fortnightly or more frequently, if desired.

During verification, if shortage of Cash is detected, a Cash Payment Voucher (CPV) is prepared and entered in the Cash payment column of Cash Book, debiting the account of concerned employee. If excess of cash is detected, a cash received voucher (CRV) is prepared and entered in cash receipt column of cash book crediting 'Other income' account.

- (c) **As per Annexure A to chapter 16 of Cash and Bank Manual** subject to the following rules which must be carefully attended to, imprest may be given to permanent subordinates only but in cases of emergency and at the direction of Divisional Officers, there is no objection of issuing imprests to temporary subordinates.

- 1) Imprests should only be given when absolutely necessary and the amount should be kept as low as possible to minimize the risk of loss of the Board's money.
- 2) Imprests may only be given with the express sanction of the Executive Engineers and the only to employees of whose character the Sub Divisional Officer has had opportunity of forming a favorable opinion.
- 3) In the case of loss or defalcation, the Executive Engineer will be held responsible that all requisite precautions have been taken.



**Model Solution to Question-3rd:-**

(a) As per Accounts Circular no. 15/2018 for booking of GST-TDS deducted by PSPCL from the payments made to others, following account codes have been prescribed:-

Account Code	Description
46.986	GST deducted at source (TDS)-SGST
46.987	GST deducted at source (TDS)-CGST
46.988	GST deducted at source (TDS)-IGST

(b) **CANONS OF FINANCIAL PROPRIETY with respect to 'Delegation of Power':-**

- Expenditure should not prima facie be more than the occasion demands.
- Every employee should exercise the same vigilance in respect of expenditure incurred from public monies, as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- No authority should exercise powers of sanctioning expenditure to pass an order that will directly or indirectly be to its own advantage.
- Amount of allowance, such as traveling allowance granted to meet expenditure of a particular type should be so regulated that allowances are not on the whole, source of profit to the recipient.
- The Delegation of Powers shall be subject to budget revisions, rules and regulations/ policies / guidelines of the Company in force from time to time.
- The delegation given to a lower functionary will automatically vest in a higher functionary.
- The powers shall be exercised as per delegation of powers by the officials handling the respective jobs.

(c) As per **Chapter 3 (15) of IUT manual in such case, as this is the** case of loss of u-cheque in transit as reported by Division 'A' in whose favour it is issued, a certificate in the following form will be issued by the Division 'B' to Division 'A':-

" Certified that U-cheque no.\_\_\_\_\_ dated\_\_\_\_\_ amounting to Rs. One Lacs was issued in favour Division 'A' in settlement of IUT bill no.\_\_\_\_\_ dated\_\_\_\_\_/recoveries made on his behalf."

On the basis of this certificate Division 'A' will pass the necessary entries in his accounts.( U-cheque cash Book)



Departmental Accounts Examination for AM-IT for Session-10/2024

Model Solution for Paper-I (Works Accounts)

Model Solution to Question-4th:-

(a) Pspcl shall ensure that there is no asset which is in service but not depreciated for reasons such as:

- 1. Precise cost not known
- 2. Estimated useful life not known.
- 3. The responsibility for maintenance and/or accounting of newly constructed/acquired asset is not known.

Pspcl shall endeavour to remove any reason at the earliest and shall in mean time charge at least provisional depreciation on the assett concerned.

(b) Basic Principals of management:-

Principle of Management	Description
Division of Work	Splitting the work among teammates to maintain work efficiency and assign each person to a task they are good at.
Authority	Managers have the right to give commands to their employees and expect to follow them, but they should maintain responsibility for their actions.
Discipline	An organisation should run on discipline, which keeps the company reputed. Employees should follow the company's rules and regulations to foster leadership and growth.
Unity of Command	In an organisation, there should be only one person whose command you need to follow, whether it be the Team lead, Manager, CEO, etc.
Unity of Direction	A team with the same objective should be managed under one person using similar pain.
Subordination of Individual Interests to the General Interest	The team's interest should come before the interests of the single employee.
Remuneration	Employees should be paid fairly for their distinctive job roles and responsibilities.
Centralisation	It states that the power of decision-making is centralised at the top and is considered necessary.
Scalar Chain	It reflects a communication chain between employers and their superiors, defining their position in the organisational hierarchy.
Order	It states that everything in the organisation should be in the right place at the right time.
Equity	There should be fairness between employers and managers to maintain loyalty and team-building.
Stability of Tenure of Personnel	Working longer benefits in gaining work experience, which develops efficient skills and knowledge.
Initiative	It states that employees should develop different ideas to implement progress in their work. This emphasises innovation and enthusiasm in their work responsibilities
Esprit de Corps	Teamwork is welcomed within the organisation to build a healthy and friendly workplace.

Advantages:-

- 1. Increased management efficiency and productivity, team-work and team spirit
- 2. Improved decision-making
- 3. Reduced costs, improved reseerches
- 4. Increased employee morale, motivation
- 5. Improved customer satisfaction
- 6. Enhanced organizational performance, stable organisation, social objective



(c) As per purchase Regulations, **"Zone of consideration"** means first 50% of the eligible number of bidders in the order of their merit of Lowest rates, which shall be rounded off to the next higher number in case of odd number of bidders. In case the sum of the quoted quantities/ quantities for which orders can be placed upon 50% of the eligible bidders is less than the quantity decided to be procured, then the zone of consideration shall extend upto the firm where the sum of the quoted quantities/ quantities for which orders are to be placed becomes equal to or more than the quantity to be procured. In case of only two number participating eligible bidders, zone of consideration may extend to both the bidders.



Model Solution to Question-5th:-

- (a) As per Rule 6.8 of CEFA it is fundamental rule that no work shall be commenced unless a properly detailed estimate & design have been sanctioned, allotment of funds made and order for commencement issued by competent authority. As per Rule 6.9 if in any case, whether on grounds of urgency or otherwise, divisional officer is required to carry-out a work for which no financial provision exists (whether estimates have been sanctioned or not) the order of the office authorising the work should be conveyed in writing. On receipt of such written orders the officer who is directed to carry out the work should immediately intimate to Accounts officer concerned that he is incurring a liability for which there is no provision or inadequate provision of funds and should at same time state approximately the amount of the liability which he will likely to incur by compliance of the written orders which he received. The Accounts officer than be responsible for bringing the facts instantly to the notice of higher financial authority, with a view to necessary steps being taken to stop the progress of work or to regularise its execution. There should be no hesitation in enforcing disciplinary action against any officer, administrative or executive, who may fail or delay to comply with these orders.
- (b) As per DOP 59 delegation of power to issue work order for works and repairs under open tender system are as under:

DOP 59- to issue work order for works and repairs under open tender system are as under	CE/Thermal/Hydel	Rs.10 lacs	For developing the equipment and components required for the power plants. Regular tender should be invited but in case less than three valid tender are received the views of DyCAO concerned shall be obtained.  For specific works subject to the conditions that the rates in excess of the schedule of rates or estimated rates are not allowed.
	CE/DS	Rs.20 lacs	
	SEs	Rs.10 lacs	
	Xens/REs	Rs.1 lacs	
	AEs/AEEs)incharge of sub divisions)	Rs.50,000	



- (c) As per Schedule 'C' of Works Regulations, in such case instructions are as under:-
- 1.19- Splitting of Work:-** Due to unsatisfactory progress of work, pspcl reserves the right to split up the work in the scope of contract among more than one contractor during progress of work. The provision to reserve the right to split the work at the initial stage of award can be incorporated in specific cases where relevant, with the approval of the Competent Authority. The pspcl will not entertain any claim from any contractor as a result of such splitting up. The pspcl also reserves the right to exclude/include any items of work from/into scope of contract during the progress of work due to any reason whatsoever. The Engineer-in-charge reserves the right to inject the labour, T&P & materials at the contractor's cost at any stage of work if the progress is not commensurate with the committed schedule and the contractor will not have any right to object.



## ANSWER (1)

(a) Joining Time means the time allowed to a Board employee for joining a new post or to travel to or from a station to which he is posted.

(b) Probationer' means a Board employee employed on probation in or against a substantive vacancy in the cadre of the Board. This term does not, however, cover a Board employee who holds substantively a permanent post in a cadre and is merely appointed "on probation" to another post:

Note 1. The status of a probationer is to be considered as having the attributes of a substantive status except where the regulations prescribe otherwise.

Note 2.

No person appointed substantively to a permanent post in a cadre is a probationer unless definite conditions of probation have been attached to his appointment, such as the conditions that he must remain on probation pending the passing of certain examinations.

Note 3.

The provisions of this regulation and Note 2 above are to be taken as complementary and not as mutually exclusive. Taken together, they contain the essence of the tests for determining when a Board employee should be regarded as a probationer or as merely "on probation" irrespective of whether he is already a permanent Board employee or is merely a Board employee without a lien on any permanent post. While a probationer is one appointed in or against a post substantively vacant with definite conditions of probation, a person on probation is one appointed to a post (not necessarily vacant substantively) for determining his fitness for eventual substantive appointment to that post. There is nothing in this regulation to prevent a Board employee substantive in one cadre from being appointed as a probationer in or against a post borne on another cadre, when definite conditions of probation such as the passing of departmental examination are prescribed. In such ( the Board employee should be treated as probationer, and (subject to specific regulation, if any to and subsequent pay, the antes the contrary bed for the probationary period, irrespective of whether of pay prescribed actually included in allowed on only. or shown separately from the time scales are services concerned. The case of departmental candidates promoted by selection mode however, different, If the Board consider it expedient, these promoted men may properly be but on 'probation' for a period to see if they make good in the actual work of the post to which they are promoted and have liens (active or suspended) retained for them on their former posts meanwhile to provide for their possible reversion whatever the departmental arrangements be to test their capacity, etc. during the 'on probation' period, their initial pay should be fixed under the operation of the normal regulations regulating pay fixation.

(c) Transfer' means the movement of a Board employs from one headquarters station in which he is employed to another 2.61 such station, either :-

a) to take up the duties of a new post ; or

(b) in consequence of a change of his headquarters.



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(d) 2.62 'Travelling Allowance' means an allowance granted a Board employee to cover the expenses which he incurs travelling in the interests of the Public Service. It includes allowances granted for the maintenance of conveyances.



Solution (2)

(a) EARNED LEAVE

8.52. The earned leave at the rate of 1/16th of the period spent on duty will be admissible to the employees of the Board (Class, I, II, III, IV).

Note 1.

For the purpose of assessing the "Length of service under this sub regulation break in service caused as a result of retrenchment can not entail forfeiture of previous service. Further in the case of women Board employee, break in service due to resignation as a result of family circumstances of the Board employee concerned, shall also be condoned by the re-appointing authority provided that duration of break does not exceed 10 years.

Note 2.

The period spent on duty shall include all kinds of leave, except extra-ordinary leave for the purpose of calculation of earned leave

(2) Accumulation of earned leave shall be permissible to any extent but in the case of a Board employees who had opted for the dt. 5.1.89 and No. 155 dated 9.5.89 (therein after called the said instructions) and also in the case of those Board employees service on or after Do 360 days accumulation who joined leave shall be restricted to 360 days and there will be no restriction on availing of earned leave at a time.

(3) Leave preparatory to retirement may be allowed upto 180 days full pay in the case of a employee who had opted for the revised orders contained in the said instructing and also in the case of those Board employees who joined service on or after 1st Dec. 1988, such a leave may be allowed upto 240 days on full pay provided it is due.

(b) Ex India Leave

Instructions issued by the Government of Punjab regarding Ex India Leave	Directions for of passing foreign leave for officers/employees of PSPCL)
1) The concerned officer/employee, who has made a short application and the leave is up to 30 days, then the competent authority of the concerned officer/employee is the competent authority of the concerned officer/ employee.	1) Leave of officers/employees up to 30 days shall be sanctioned by the competent authority (HOD).
2) If it is above 30 days and less than 3 months then the minister of the concerned department will be competent authority.	2) if leave is more than 30 days and upto 3 months it will be sanctioned by the Director's concerned.
3) If due to any particular reason, this leave is more than 3 months then sanction will be obtained from Worthy Chief Minister, by means of (Personnel Department).	3) Due to special reasons, if this leave is for a period of three months to six months the Worthy CMD is competent authority and if it is above six months then Full Time Director's Directors will be competent authority.



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(c) As per secretary/PSEB (now PSPCL) regulation Sections, Patiala circular no. 4/2006 Paternity leave is admissible to male employee for 15 days from the date of delivery of his wife. This leave will be commuted against 30 days half pay leave due to the official under regulation 8.54 of PSEB MSR Vol.1 Part.1.

### (d) EXTRAORDINARY LEAVE

Extraordinary Leave is granted to employee in special circumstances:- be granted to any Board

- (a) When no other leave is by regulation admissible; or
  - (b) When other leave is admissible, but the Board employee concerned applies in writing for the grant of extraordinary leave.
- (2) The authority empowered to grant leave may commute retrospectively:-
- a) Periods of absence without leave into extraordinary leave.
  - (b) Extraordinary leave granted into leave of a different kind if the latter type of leave was admissible at the time of extraordinary leave was granted



## MAJOR PENALTIES

(v) withholding of increments of pay with cumulative effect or reduction to a lower stage in the time-scale of pay for a specified period, with further directions as to whether or not the employee will earn increments of pay during the period of such reduction and whether on the expiry of such period, the reduction will or will not have the effect postponing the future increments of his pay; (vi) reduction to a lower time-scale of pay, grade, post or service, which shall ordinarily be a bar to the promotion of employee to the time- scale of pay, grade, post or service, from which he was reduced, with or without further directions regarding conditions of restoration to the grade or post or service from which the employee was reduced and his seniority and pay on such restorations to that grade, post or service;

(vii) Compulsory retirement;

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

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

**Note:-1** Punishing authorities have full discretion to publish in any publication/ newspaper reasons for dismissal where such publication is considered desirable in the public interest.

**Note:-2** In order to guard against the inadvertent reemployment of person dismissed from the Board service, the authority passing an order of dismissal should intimate to all appointing authorities under the Board, the names of such persons and any other particulars required for purpose of identification,

**Note:-3** The provisions of this regulation shall not be construed to derogate from the provisions of Section 36 of the Punjab Courts Act., 1918, the payment of Wages Act, 1936, or any other law authorising the imposing of fines on the Ministerial Establishment governed by these laws and the authority competent to award the punishment of fine may do so in addition to the punishments mentioned in this regulation.

**Note:-4** The discharge of a person appointed to hold a temporary appointment, otherwise than in accordance with the provisions of sub-clause (b) of Clause (viii) of the explanation to this regulation amounts to removal or dismissal and is, therefore, appeal able under these regulations.



**Note:-5** The distinction between censure, the withholding of promotion and non-selection to a selection post is of considerable importance. Both censure and the withholding of promotion are appealable under these regulations. On the other hand, non-selection for a selection post is not appealable. If an employee, because of an unsatisfactory record and unfavourable confidential reports, is not selected for a selection post and some other employee junior to him is selected in preference, this does not amount to the withholding of promotion. If any enquiry is held against an employee and an order of censure is passed on him, it is open to him to appeal, if he does not appeal or his appeal is rejected, and if subsequently because of the existence of this censure in his record, he is not selected for a selection post, and some other employee junior to him is selected in preference, this also does not amount to the withholding of promotion. If, however, an enquiry is held against an employee and an order is passed that he should not be promoted to a selection post for a definite period or until he has obtained good reports, this order would amount to the infliction of the penalty of withholding promotion. This distinction between non-selection for a selection post and the withholding of a promotion may be summed up as being, that in the former case the employee in question is considered for selection but some other employee is preferred on his merits, while in the latter case the employee in question has been declared beforehand as a disciplinary measure, to be ineligible for selection, irrespective of the merits of the other employees available.

**Note:-6(1)** While reduction of a seniority as an independent penalty is not provided for in Regulation 5 and cannot be imposed as such, the loss of seniority as a result of an order of reduction to a lower post or time-scale, being inherent in the order of reduction, cannot be avoided.

(ii) The seniority on re-promotion of an employee reduced to a lower post or time-scale, should be determined by the date of such re-promotion in accordance with the orders issued by the competent authority on the subject of seniority. Such an employee should not be restored to his original position, unless this is specifically laid down at the time the order of punishment is passed or revised on appeal.

(iii) An employee in respect of whom one of the penalties included in Regulation 5 (vi) was imposed, will on promotion count previous service in the higher grade under Regulation 4.3 of PSEB M.S.R. Vol. 1, Part I, unless the order of punishment or the order passed on appeal directs otherwise.

(iv) An order debarring an employee from counting his past service in the grade from which he is reduced, if and when reappointed to it, amounts to an order of reduction to a stage of the grade lower than that admissible under Regulation 4.3 of PSEB M.S.R. Vol. I Part I, and does not, therefore, fall outside the scope of Regulation 5.



**Note:-7** Unauthorised desertion of his post by an employee in the face of enemy action, or threat of enemy action clearly amounts to grave misconduct and would, therefore, constitute a 'good and sufficient reason within the meaning of Regulation 5, for removal or dismissal in addition to any penalty provided in the East Punjab Essential Services (Maintenance) Act, 1947, or any statutory modification amendment or re-enactment thereof for the time being in force. Loss of pension would then follow automatically by virtue of the provisions of Rule 2.5 of Punjab C.S.R. Vol. II and it would also be possible to forfeit the Board contribution, if any, to the individual's Provident Fund.



# (10) MODEL SOLUTION OF AM/IT/S-10/24/P-2

## Solution (4)

NPS Stands for National Pension System. The NPS, overseen by the Pension Fund Regulatory and Development Authority of India (PFRDA), was introduced by the central government in 2004. It was initially exclusive to central government employees, providing them with a platform to invest and accumulate returns for their retirement. Subsequently, in 2009, the PFRDA expanded its reach, making it accessible to all Indian citizens. Moreover, investments made in the NPS qualify for tax deductions under Section 80C and Section 80CCD.

National Pension System: Types of Account

The NPS offers two different account types

- **Tier I NPS Account:** This retirement account provides numerous tax benefits, but your contributions remain locked until you turn 60. However, under specific conditions—such as completing three years of service or facing critical illness, educational expenses for children, wedding costs, or house-related expenditures—you can make partial withdrawals. Additionally, after 25 years of service, you can withdraw up to 50% of the corpus. Tax benefits can be claimed under Section 80CCD (1), Section 80CCD (1B), and Section 80CCD (2) when you open an NPS account. The Tier I account is mandatory and automatically activated upon opening to ensure a substantial fund at retirement.
- **Tier II NPS Account:** This voluntary account functions like a regular investment account and requires a Tier I account for eligibility. You can open a Tier II account with an additional application form. Unlike the Tier I account, you can withdraw funds at any time without restrictions. The minimum contribution per installment is ₹250, and there is no minimum balance requirement. Investments in the NPS Tier II account do not qualify for tax benefits, and the returns are taxable. There is no lock-in period, and you can have a separate scheme preference and nomination for the Tier II account. The primary advantage of the Tier II account is its liquidity, allowing unlimited withdrawals, making it a valuable resource during emergencies.

## How does NPS Work?

The NPS is a structured retirement savings plan designed to provide financial security during old age. NPS offers two types of accounts: Tier 1 account and Tier 2 account.

A tier 1 account is the primary NPS account, which comes with a mandatory lock-in period of 60 years of age and also provides you with the tax benefit. However, a Tier 2 account is a voluntary account with no lock-in period, meaning you can withdraw it anytime. There are no tax benefits in the Tier 2 account.

When you invest in NPS, your contributions are invested in different asset classes, Such as Equity (E), Corporate Bonds (C), Government Securities (G), and Alternative Investment Funds (A). NPS offers flexibility in asset allocation through two choices: Active Choice and Auto choice.

In the active choice, you decide how much money is allocated to each NPS asset class based on your risk tolerance and financial goals.

In the auto choice, the allocation is determined based on your age, providing a more hands-free approach.

The funds within NPS are market-linked, meaning their performance depends on market fluctuations. This allows the potential for growth over the long term.



Upon reaching 60, your NPS account matures, and you can withdraw 60% of the total corpus as lumpsum payment. The remaining 40% is used to purchase an annuity, providing a regular pension based on the type of plan chosen.

### Features of NPS Account

With its host of features and benefits, NPS has become a popular investment avenue among investors who want to save for retirement. Here are some of the features of the NPS that make it an attractive option for investors.

- **Regulated:** NPS is regulated by the Pension Fund Regulatory and Development Authority (PFRDA), a government body. It ensures that pension fund companies comply with the guidelines to safeguard the investors against any risks.
- **Flexibility:** NPS gives you flexibility in choosing your pension fund manager, contribution amount, frequency of investment, etc. There are no strict criteria for investing in NPS, as you can start with Rs 1,000, and to keep your account active, you must deposit only Rs 1,000 per year.
- **Higher Returns:** When you invest your money in an NPS account, your money is also allocated to equities along with the other asset classes. Equities can potentially deliver a higher return in the future, which will help your investment earn a good return.
- **Tax saving:** One feature of NPS that attracts many investors is tax saving. It allows you to claim the tax deduction upto Rs 2 lakh (Rs 1.5 lakh under Section 80CCD(1) and an additional Rs 50,000 under Section 80CCD(1B)). Also, if your employer invests in your NPS account, you can take a deduction of up to 10% of your salary under Section 80CCD(2).
- **Annuity Income:** At maturity, when you turn 60 years of age, you only receive 60% of the corpus, and for the remaining 40%, you will have to purchase an annuity plan. This annuity plan helps you to earn regular income as a pension. So, it provides you with a regular source of income after retirement.



(12) MODEL SOLUTION OF AM/IT/S-10/24/P-2

Solution (5)

(1) As per New GPF Regulations Refundable advance shall be granted on the following conditions:-

(i) Total refundable advances to be granted to a subscriber may be limited to Ten

(10) only during the entire service. However the subscriber who have already availed eight or more refundable advances up to date of issue of these regulations may also be allowed to withdraw Refundable advance for three more occasions.

DDO/Head of office may ensure that the total numbers of advances sanctioned are not more than prescribed limits as mentioned above.

In this case the employee has applied for 2nd time under New Regulations as such the Advance is admissible

(2) As per GPF Regulations 15 (1) An advance shall be recovered from the subscriber in such number of equal monthly installments as the sanctioning authority may direct, but such number shall not be less than twelve, unless the subscriber so elects and not more than thirty-six. The advance in respect of Scooter, Motor Cycle, Moped or a Motor Car under Regulation 14 shall be recovered in monthly installments not exceeding sixty. A subscriber may, at his option, repay more than one installment in a month. Each installment shall be a number of whole rupees, the amount of the advance being raised or reduced, if necessary, to admit of the fixation of such installments. As such the action of DDO is not justified.

(3) A non-refundable advance may be granted to a subscriber at any time, after the completion of 8 years of service (including broken period, if any) from the amount standing to his credit in the Fund by the competent authority for Building or acquiring a suitable house/flat for his residence including the cost of the site or purchase of house/flat in his own name or in name of his/her spouse.

But as per Note- (1): Advance for the purchase of built house/flat or plot/construction of house shall be admissible only once during the entire service. As such the Audit is justified.

Solution - No order imposing any of the penalties specified in clauses (v) to (ix) of Regulation 5, shall be made except after an inquiry held, as far as may be in the manner provided in this regulation and regulation 9 or in the manner provided hereinafter.



## QUESTION 1

HEAD EXAMINER  
AM/IT/S-10/24/P-3

Ans.1(a): As per Reg. 3.3.10 of ESIM

### Electricity Connections under HT/EHT Lines:

To curtail the growth of illegal / unauthorized construction of houses / colonies in violation of Indian Electricity Rules 1956 or Regulations notified by CEA under Section 53 of the Act. resulting in threat to human lives, electricity connection shall not be released to a prospective consumer where the power lines are passing over his premises till such time lines are got shifted by individual(s) or housing society etc. at its own cost. However, where there is no infringement of Rules / Regulations and right of way is also not available for shifting of HT / EHT lines, connection may be released subject to following conditions:-

- a) AE / AEE / XEN (DS) concerned shall record a certificate that the requisite electrical clearance as per Annexure-7 is available at site as per Indian Electricity Rules-1956 and safety Regulations notified by CEA {Central Electricity Authority (Measures relating to Safety and Electric Supply) Regulations, 2010} and there is no objection for the release of connection.
- b) Applicant will furnish undertaking / Indemnity Bond to the PSPCL that he will not carry out any further construction work under / near the power line, so as to maintain requisite clearance. He will also furnish Indemnity Bond to the effect that he will be solely responsible for any damages in case of fatal / non-fatal accident occurring on account of electricity lines.

Ans.1(b): As per Reg. 33 of ESIM

### CONNECTED LOAD REGISTER FORM PCL-CLR-DIRECTION FOR USE:

**33.1 Purpose of Register:** In every sub-division and sub-office, connected load register in form PCL-CLR (Annexure-25) shall be maintained for the following purposes:-

33.1.1 Balancing the load on feeders / phases.

33.1.2 Anticipating the necessity for augmenting the capacities of feeders, switches, transformers etc.

33.1.3 Compilation of connection / connected load data.

**33.2 Recording Entries:** Connected Load Registers will be maintained by J.E. and entries will be made therein in accordance with the following instructions.

33.2.1 The opening entry in the register should be made on 1st April from the connection return for the month of March. If the registers have already been put into force, the totals of the registers up to 31st March shall be verified with the actual load and then carried over to 1st April of the next year.

33.2.2 A separate register should be used for each sub-station. For Sub-stations of smaller capacity only one register may be used by allotting a portion of it for each sub-station. Capacity of the transformer should be written at the top.

33.2.3 For the purposes of controlling the balancing of load on various feeders and different phases in a feeder, the connected load of each 3-phase consumer should be proportioned amongst the three phases in a feeder.

**33.3 Recording of Connection/Disconnection:** In order to keep the connected load registers up to date, entry of connected load shall be made in this register before any SCO/DCO is signed by AE/AEE/XEN (DS) or R.A. It will be obligatory on the part of RA/AE/AEE/ XEN (DS) to check the cross entry of connected load on the SCO or DCO by indicating the page No. of the connected load register where the details of connected load have been entered before any SCO or DCO is signed for issue.

33.3.1 The exact particulars of each consumer (connected or disconnected) should be entered in relevant columns.

33.3.2 Connections will be entered in blue ink and disconnections in red ink.

Ans.1(c) As per Reg. 21.5.2,3 of Supply Code 2014

### Defective (other than inaccurate)/Dead Stop/Burnt/Stolen Meters

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

a) On the basis of energy consumption of corresponding period of previous year.

b) In case the consumption of corresponding period of the previous year as referred in para (a) above is not available, the average monthly consumption of previous six (6) months during which the meter as functional, shall be adopted for overhauling of accounts.

c) If neither the consumption of corresponding period of previous year (para-a) nor for the last six months (para-b) is available then average of the consumption for the period the meter worked correctly during the last 6 months shall be taken for overhauling the account of the consumer.



d) Where the consumption for the previous months/period as referred in para (a) to para (c) is not available, the consumer shall be tentatively billed on the basis of consumption assessed as per para -4 of Annexure-8 and subsequently adjusted on the basis of actual consumption recorded in the corresponding period of the succeeding year.

e) The energy consumption determined as per para (a) to (d) above shall be adjusted for the change of load/demand, if any, during the period of overhauling of accounts.

Ans.2(a)

Ans.1(d): As per Reg. 88.1.12 of ESIM

**Reconciliation of Cash received, consumer wise & category wise:**

A report should be generated (as per source of payment receipt i.e. Cash Counter, Bill Payment Machine, E-payment, Easy bill etc.) for reconciliation of daily cash/ Cheque receipts against energy bills category wise & consumer wise. Any discrepancy found in cash (double/less amount credited to consumer accounts) should be verified & authorized by RA cash in same day before depositing the cash in bank. Further the daily report should be based on date-wise, consumer ledger wise posting of bill receipts, this report should also be head-wise segregated (i.e. SOP, ED, DSSF, Octroi, Meter Rent and Service Rent etc). Date-wise report of Dishonored Cheques, cancelled payments should also be generated to monitor proper monitoring of Bill collection. Cashiers of Suvidha Centres/ Customer Care Centers/ Sub Divisions should also tally the statements with source wise actual receipts and this should be authenticated by ARA/RA/RS. Also monthly category wise Cash Reconciliation Report be generated.



## QUESTION 2

Ans.2(a) As per Reg. 146 of ESIM

### ENERGY AUDIT FOR INDUSTRIAL UNITS HAVING LOADS EXCEEDING 500 kW/kVA:

The Punjab Government vide Notification No.6/40/96-IPE(6) dated 14.10.96 and 6/40/96-IPE(6) 5799 dated 17.3.98 read with Notification No. 6/40/96-IPE(6)19276 dated 5.10.2000 made energy audit mandatory for all industrial establishments where load /demand exceeds 500 kVA.

**146.1** All Industrial units consuming Electrical Energy, whose load/demand exceeds 500 KVA shall get Energy Audit conducted for his/her establishment once every from an accredited Energy Auditor in a block of three financial year, one detailed Energy Audit and two basic Energy Audits.

**146.2** Energy Audit Report shall be submitted to the Govt. by the consumer as well as the Energy Auditor within three months from the close of the financial year i.e. 30<sup>th</sup> June, of every year so far as use of electrical energy is concerned. Industrialists are also required to submit the energy Audit Report to the office of SE/Energy Conservation under CE/EIC/ Technical Audit, PSPCL, Patiala. A copy of the report shall also be submitted for further implementation/follow up the recommendations of Energy Auditors to the concerned SE/Dy.CE (DS). Failure to submit the report to the Govt. within the Scheduled date will attract such penalty as the Govt. may deem fit.

**146.2.1** If for any reason beyond the control of the consumer, the energy audit cannot be completed within the prescribed time limit, the consumer shall apply to the Pb. Govt. alongwith the reasons and recommendations of the Energy Auditor for extension of the date of submission of the report, up to a maximum period of three months beyond 30<sup>th</sup> June.

**146.2.2** Upon considering of such application, the Govt. may extend the time limit up to three months.

**146.2.3** Every Energy Audit report shall be accompanied with energy conservation scheme which may be prepared as per following procedure:-

- Calculate energy saving for each equipment/feeder
- Calculate total cost of energy conservation measures and annual savings.
- Evaluate payback period, return on investment etc.

Ans.2(b) As per Chapter 7 Reg. 31.1(b) of ESIM

### Underdrawal

In the event of under-drawal for any 15 minute time block, the Open Access customer will be paid by the distribution licensee as under:

UI charges or Applicable lowest tariff for any permanent category/sub-category determined by the Commission in its Tariff Order for that year, or The purchase/sale price of the open access customer, whichever is the lowest

Ans.2(c) As per Chapter 7 Reg. 31.1(a) of ESIM

### Overdrawal

UI charges + Congestion charges, if any, as notified by CERC from time to time or Highest tariff for any permanent consumer category at that point of time (including PLEC), approved by the Commission in its Tariff Order for that year. Whichever is higher, will be paid by the Open Access customer to the distribution licensee. However, the overdrawal will be loaded with the intra-State T&D losses determined by the Commission in its Tariff Order for that year, before calculating the payable amount.

Ans.2(d) Solution

Fixed charges ( $100 \times .80 \times 32/365 \times 12 \times 120$ )	10100
Energy Charges ( $15713 \times 5.80$ )	<u>91135</u>
<b>Total SOP</b>	<b><u>101235</u></b>
Less Rebate/subsidy	
Subsidy on units ( $15713 - 1758 = 13955 \times .80$ )	11164
TOD Rebate ( $1758 \times .94$ )	1652
50% Subsidy of Fixed charges	<u>5050</u>
SOP After Rebate/subsidy	83369
Add ED/IDF 20%	16674
Add meter rent	<u>140</u>
<b>Total bill Payable</b>	<b><u>100183</u></b>



(4)

## QUESTION 3

Ans.3(a) As per Reg. 42 of Sale of Power

42-Provision for Unbilled Revenue at the end of financial Year		
Responsible	Action	Timing
UDC Revenue	<p>1. Note down the last date of meter against each Billing Ledger maintained in the sub division in the Summary Sheet for each category of consumers.</p> <p>2. Calculate the number of days falling after the meter reading date till 31st March.</p> <p>3. Calculate the number of days of the immediately preceding billing cycle for each Billing Ledger.</p> <p>4. Note down the revenue and units assessed for each billing cycle referred in step 3 above.</p> <p>5. Calculate the unbilled revenue and units by multiplying number of days as per step 2 above with the revenue and units assessed as per step 4 above and dividing the product by the number of days as per step 4 above as illustrated below —</p> <p>(1) No. of days or between the last meter reading date &amp; 31st March. 16 days</p> <p>(2) No of days of previous billing cycle. 60 days</p> <p>(3) Revenue for preceding Billing Cycle. Rs.500000</p> <p>ii) Units consumed in preceding billing cycle 600000</p> <p>(4) Unbilled Revenue <math>\frac{\text{Rs.500000} \times 16 \text{ days}}{60 \text{ days}} = 133332</math> Say 133400/-</p> <p>Unbilled units <math>\frac{600000 \times 16 \text{ days}}{60 \text{ days}} = 160000 \text{ units}</math></p> <p>Note:-In case, where meter readings of a billing cycle falls in the month of March, for which bills are not issued in the month of March, the entire period of Billing Cycle plus the period between the last date of meter readings &amp; 31st March will be taken for working out unbilled</p>	31 <sup>st</sup> March every year



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<p>Revenue Accountant</p> <p>Divisional Accountant</p>	<p>Note the Revenue &amp; units so worked in the column provided for the purpose.</p> <p>6. Strike out the total of the unbilled revenue and units column for each category of consumers in the Summary Sheet of Provision for Unbilled Revenue and put up the same to RA.</p> <p>7. Verify the Summary Sheets and forward the same along with J. V. to Division after approval of AE/AEE (DS).</p> <p>8. Incorporate the J. V. (in the accounts of March) for creation Division, consumer category wise, after the approval of Divisional Officer.</p> <p>9. Reverse the accounting entry passed as per step 8 above.</p>	<p>1<sup>st</sup> day of April Next year</p>
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Ans.3(b) As per Reg. 2 (zzm) under the head Definition of ESIM

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

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

Ans.3(c) As per Commercial Circular No. 12/2024 Dated 14-06-2024 ANNEXURE-1 General Condition of tariff Reg.10

#### Contract Demand

**10.1.** Contract demand shall mean the maximum demand in kVA sanctioned to the consumer.

**10.2.** All consumers (except DS consumers with load up to 50 kW, NRS consumers with load upto 20 kW, Public Lighting, AP, AP High-Technology/High Density Farming, Sri Harmandir Sahib and Sri Durgiana Mandir) are required to get their contract demand sanctioned in kVA. DS consumers with load above 20kW to 50kW/50kVA shall be covered under contract demand system and the kVAh tariff shall be applicable with effect from 01.01.2025. All DS consumers falling between 20kW to 50kW/50kVA are required to get their contract demand sanctioned in kVA within the prescribed time.

**10.3** The maximum load/demand for any day or month, shall be considered as the highest average load/demand measured in kilovolt Ampere (kVA) during a block of 30 or 15 minutes period as per the capability of the meter installed.



Ans.4(a)As Per chapter II (8)

Exemption from disclosure of information.—

(1) notwithstanding anything contained in this Act, there shall be no obligation to give any citizen,—

- (a) information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence;
- (b) Information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;
- (c) Information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;
- (d) information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;
- (e) Information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;
- (f) Information received in confidence from foreign Government;
- (g) Information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes;
- (h) Information which would impede the process of investigation or apprehension or prosecution of offenders;
- (i) cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers: Provided that the decisions of Council of Ministers, the reasons thereof, and the material on the basis of which the decisions were taken shall be made public after the decision has been taken, and the matter is complete, or over: Provided further that those matters which come under the exemptions specified in this section shall not be disclosed;
- (j) information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or the State Public Information Officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information: Provided that the information which cannot be denied to the Parliament or a State Legislature shall not be denied to any person.

(2) Notwithstanding anything in the Official Secrets Act, 1923 (19 of 1923) nor any of the exemptions permissible in accordance with sub-section (1), a public authority may allow access to information, if public interest in disclosure outweighs the harm to the protected interests.

(3) Subject to the provisions of clauses (a), (c) and (i) of sub-section (1), any information relating to any occurrence, event or matter which has taken place, occurred or happened twenty years before the date on which any request is made under section 6 shall be provided to any person making a request under that section

:Provided that where any question arises as to the date from which the said period of twenty years has to be computed, the decision of the Central Government shall be final, subject to the usual appeals provided for in this Act.



4(b)(i) As Per Section 4(1)(b) of RTI ACT 2005

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;
- (v) the rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions;
- (vi) a statement of the categories of documents that are held by it or under its control;
- (vii) 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
- (viii) 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;
- (ix) a directory of its officers and employees;
- (x) the monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations;
- (xi) the budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made; (xii) the manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes;
- (xiii) particulars of recipients of concessions, permits or authorizations granted by it;
- (xiv) details in respect of the information, available to or held by it, reduced in an electronic form;
- (xv) 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;
- (xvi) the names, designations and other particulars of the Public Information Officers;
- (xvii) such other information as may be prescribed; and thereafter update these publications every year;

Ans.4(b)(ii) As Per Section 6(3) of RTI ACT 2005

No, the Public Information Officer (PIO) is not responsible for providing all information requested in a single application if it relates to multiple public authorities:

- Transferring the application: The PIO can transfer the application or parts of it to the relevant public authority if the information is held by another public authority or is more closely related to their activities.
- Informing the applicant: The PIO must immediately inform the applicant in writing of the transfer.
- Timely transfer: The PIO must transfer the application as soon as possible, but no later than five days after receiving it.

The PIO's role is to ensure that information is shared accurately and in accordance with the law and official policy.



8) MODEL SOL. OF AM 11/5-10/24/13  
Ans.4(b)(iii)As Per Section 20(1) of RTI ACT 2005)

Yes, a Public Information Officer (PIO) can be penalized for providing incorrect, incomplete, or misleading information in response to a request under the Right to Information Act, 2005. The penalty can be imposed by the Central Information Commission (CIC) or the State Information Commission

Ans.5(1)

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

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

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



The Government, through the M S M E D ACT, 2006, have, specified the following objectives for small, micro and medium enterprises, more particularly for small and micro enterprises :

- (a) Hold such programmers, provide guidelines or instructions to micro, small and medium enterprises for development of skills in the employees, management and entrepreneurs; provisioning for technological up gradation; providing marketing assistance or infrastructure facilities.
- (b) Issue guidelines or instructions from time to time for smooth flow of credit to such enterprises, minimize the incidence of sickness among and enhance the competitiveness of such enterprises.
- (c) Central or State government to notify from time to time, preference policies in respect of procurement of goods and services, produced or provided by micro and small enterprises.
- (d) the Central government shall constitute Fund or provide grants for purposes mentioned in (a) above.

Ans.5(b) As per Section 46 of The Information Technology Act, 2000

Power to adjudicate.—

- (1) For the purpose of adjudging under this Chapter whether any person has committed a contravention of any of the provisions of this Act or of any rule, regulation, 1 [direction or order made there under which renders him liable to pay penalty or compensation,] the Central Government shall, subject to the provisions of sub-section (3), appoint any officer not below the rank of a Director to the Government of India or an equivalent officer of a State Government to be an adjudicating officer for holding an inquiry in the manner prescribed by the Central Government.  
[(1A) The adjudicating officer appointed under sub-section (1) shall exercise jurisdiction to adjudicate matters in which the claim for injury or damage does not exceed rupees five crore: Provided that the jurisdiction in respect of the claim for injury or damage exceeding rupees five crores shall vest with the competent court.]
  - (2) The adjudicating officer shall, after giving the person referred to in sub-section (1) a reasonable opportunity for making representation in the matter and if, on such inquiry, he is satisfied that the person has committed the contravention, he may impose such penalty or award such compensation as he thinks fit in accordance with the provisions of that section.
  - (3) No person shall be appointed as an adjudicating officer unless he possesses such experience in the field of Information Technology and legal or judicial experience as may be prescribed by the Central Government.
  - (4) Where more than one adjudicating officers are appointed, the Central Government shall specify by order the matters and places with respect to which such officers shall exercise their jurisdiction.
  - (5) Every adjudicating officer shall have the powers of a civil court which are conferred on the —Appellate Tribunal|| under sub-section (2) of section 58, and
    - (a) all proceedings before it shall be deemed to be judicial proceedings within the meaning of sections 193 and 228 of the Indian Penal Code (45 of 1860);
    - (b) shall be deemed to be a civil court for the purposes of sections 345 and 346 of the Code of Criminal Procedure, 1973 (2 of 1974); 1 [
    - (c) shall be deemed to be a civil court for purposes of Order XXI of the Civil Procedure Code, 1908 (5 of 1908).]
- Sections 193 and 228 of the Indian Penal Code (45 of 1860); (b) shall be deemed to be a civil court for the purposes of sections 345 and 346 of the Code of Criminal Procedure, 1973 (2 of 1974); 1 [(c) shall be deemed to be a civil court for purposes of Order XXI of the Civil Procedure Code, 1908 (5 of 1908).]



Ans.5(c) As per Section 17 of The Consumer Protection Act, 1986.

### Jurisdiction of the State Commission

Subject to the other provisions of this Act, the State Commission shall have jurisdiction-

(a) to entertain-

(i) Complaints where the value of the goods or services and compensation, if any, claimed exceeds rupees 1[five lakhs but does not exceed rupees twenty lakhs;] and

(ii) Appeals against the orders of any District Forum within the State; and

(b) to call for the records and pass appropriate orders in any consumer dispute which is pending before or has been decided by any District Forum within the State where it appears to the State Commission that such District Forum has exercised a jurisdiction not vested in it by law, or has failed to exercise a jurisdiction so vested or has acted in exercise on its jurisdiction illegally or with material irregularity.

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