

SOLUTION TO QUESTION NO. 1:-

Q1(i) The situation is not as per the norms.

Discrepancies are:-

1. Cash balance specified in words only and not in figures.
2. Certificate was signed by the head clerk instead of disbursing officer.
3. The date of signing is 10th whereas the cash should be counted on the last working day of each month or the first working day of the following month.

Proper procedure as per relevant provisions is as under:-

As per clause 4.4 (v) (a) mentioned in chapter iv – cash transactions and their records of the manual on capital expenditure & fixed assets, the actual balance of cash in the chest should be counted on the last working day of each month (i.e. immediately after closing the cash account of the month) but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date. A certificate of the account of cash, specifying both in words and figures the actual cash balance should be recorded below the closing entries in the previous month's cash book. The certificate should be signed by the disbursing officer who should invariably date his signatures.

Q1(ii)

Provision to be seen:-

Chapter-i – Definitions of the manual on capital expenditure & fixed assets.

Definition:-

Contract and Contractor:- The "Contract" means any kind of undertaking, written or verbal express or implied, by a person, not being a Board employee or by a syndicate or firm, for the construction, maintenance or repairs of one or more works, for the supply of materials or for the performance of any service in connection with the execution of works or the supply of materials. The term "Contractor" means a person, syndicate or firm that has made such an undertaking, but often its use is restricted to contractors for the execution of works or for service in connection therewith.

Q1(iii)

Provision to be seen:-

Clause 3.24 to 3.26 mentioned in chapter iii – general system of accounts and financial control of the manual on capital expenditure & fixed assets.

Date of effect of sanctions:-

3.24 Statutory Rules have effect from the date on which they are passed and the executive orders of Board take effect from the date of issue of letter in which the sanction is conveyed. A sanction of any authority has effect from date of the orders conveying the sanction.

3.25 In all cases, these orders are subject to any special provisions as to the date of effect in the rules, orders or sanctions themselves.

3.26 Powers derived from a delegation cannot be exercised by the delegated powers from a date earlier than the delegation.

SOLUTION TO QUESTION NO. 2:-

Q2(i) As per Scope of administrative and general expenses mentioned under the salient features of expense accounting manual,

"TA will be treated as Administrative and General Expenses and not as a part of Employees' Cost."

So, from the above specifically mentioned provision, it is clear that the booking of TA reimbursement to employees under Group head- 75 by treating it as employee related expenditure is not in compliance of the above provision. This expenditure should be booked under Group head- 76 by treating it as Administrative and General Expenses and not as a part of Employees' Cost.

Q2(ii) The treatment of Research & Development Expenses as well as Grant-in-aid received towards them is specifically provided under the salient features of expense accounting manual. The treatment is as below:-

"Employees cost, administration and general expenses etc. relating to Research and Development (R&D) will be classified in distinct Account Heads under natural Heads so to identify the expenditure, Grant-in-aid received towards R&D expenses will be credited to Revenue and not taken in reduction of expenditure. The assets created in connection with R&D project will appear under the fixed assets Account."

So, from the above specifically mentioned provision, it is clear that reducing amount of Grant-in-aid received towards Research & Development expenses from the Research & Development expenses incurred not in compliance of the above provision. This amount should be credited to Revenue.

Q2(iii) The procedure to be followed in respect of accounting for Liability of expenses is mentioned in detail under **subject code 16- Liability of expenses** of the expense accounting manual. Which is explained below:-

Responsible person:- AO/Supdt. Divnl. A/cs./Incharge Account Section

At the end of the year:-

- 1) Scrutinise the Expense Bill Register other expenses (EBRO) and identify bills that have not been paid.
- 2) Scrutinise various expense accounts with supporting documents to determine whether any expenses have been incurred during the year for which bill have not been received and paid. Prepare JV for passing an accounting entry given in the relevant subject code for all expenses, whether:
 - (i) Incurred but bills not received.
 - (ii) Bills received but not paid.

In April next year:-

- 3) At the beginning of the next accounting year, pass reverse entry as given in the relevant subject code.

So, in view of the above prescribed procedure, booking only those bills of expenses that have been received and paid in a month and not paying attention to the bills that are not received or received but not paid is not in compliance with the above provision. The above mentioned procedure should be followed in letter and spirit.

SOLUTION TO QUESTION NO. 3:-**i. Depreciation for the first four years:-**

Cost = 35,000

Estimated Life = 10 years Residual Value = NIL

So, depreciation per annum will be :-

$(35000 - 0)/10 = \text{Rs. } 3500 \text{ per annum.}$

Depreciation after fourth year:-

Book value = $35000 - (3500 \times 4) = 21000$

Remaining useful Life = 3 years Residual Value = NIL

So, depreciation per annum will be :-

$(21000 - 0)/3 = \text{Rs. } 7000 \text{ per annum.}$

ii. Calculation of cash flow from investing activities:-

Particulars	Amount (Rs.)
Unsecured loan given to Y Ltd. - OUTFLOW	(5,00,000)
Interest on loans received - INFLOW	2,00,000
Proceeds from Plant Sold* - INFLOW	1,00,000
NET CASH FLOW FROM INVESTING ACTIVITIES	(2,00,000)

* Calculation of proceeds from Plant Sold:-

Particulars	Amount (Rs.)
Book Value of Plant (Given)	1,10,000
Less:- Sale proceeds (Balancing figure)	1,00,000
Loss incurred due to sale of Plant (Given)	10,000

Model Sol of SAS-1/S-1/19/P-1

SOLUTION OF QUESTION NO. 4:-

<u>NATURE OF TRANSACTION</u>	<u>ACCOUNT</u>
	<u>CODE</u>
Medical expenses reimbursement to employees.	75.611 75.641
Property tax of building	76.102
Subsidy for free electricity supply to BC DS families	63.132
Subsidy for concessional electricity supply to LS consumer	63.153
Subsidy receivable for free electricity supply to AP consumers	28.623
Fixed charges- Small Power Supply	61.224
Fixed charges- Bulk Supply	61.274
Municipal Tax Assessment- Large Supply	61.595
Expenditure on outsourcing of Internal Audit	76.120
Electricity bills collected through RTGS/NEFT	24.524

SOLUTION OF QUESTION NO. 5:-

To account for the amount collected through "paytm" following new account codes are added in the booklet 'Chart of accounts' (Commercial)Accounting System Volume 1, Part 1) and accounting procedure as below is prescribed:-

Account Code	Account Head
24.523	Paytm bill collection amount.
46.103	Advance wallet money deposit by "paytm".

Accounting procedure with respect to payment of bills through "paytm" will be as under:

1. On receipt of DD of Security Deposit by "paytm" in the office of AO/Cash, following accounting entries will be recorded by the office of AO/Cash:

Debit	:	24.110	Cash in hand
Credit	:	46.941	Credit awaiting IUT Bill

Office of AO/Cash will issue U-Cheque in favour of the office of AO/Banking Drawing (Location Code 802) against above receipt and pass following entry:

Debit	:	46.941	Credit awaiting IUT Bill
Credit	:	37.000	U-Cheque Blank Codes.

2. On receipt of U-Cheque from the office of AO/Cash against Security Deposit from Paytm, the office of AO/Banking Drawing shall record it in its account as:

Debit	: 37.000	U-Cheque Blank Codes
Credit	: 46.101	Security Deposit including Earnest Money Deposits- in cash.

3. On receipt of wallet amount from Paytm, following accounting entries shall be passed in the head office accounting unit by AO/Banking Drawing Patiala (Location Code 802):

Debit	: 24.110	Cash in hand
Credit	: 46.103	Advance wallet money deposit by Paytm. (New A/c Code)

4. Operation offices shall daily download the consumer wise detail of bill collection via Paytm from PSPCL website (B2B and e-payment window). This amount shall be entered in adjustment column of the cash book as under:-

In receipt side of cash book : Account code 23.3- Sundry Debtors collection account.
In payment side of cash book: Account code 24.523- Paytm bill collection amount.

Effect of the above entry of cash book in trial balance will be:

Debit	: 24.523	-Paytm bill collection amount.
Credit	: 23.3	-Sundry Debtors collection account.

Credit of 23.3 shall be neutralized by crediting account codes 23.1, 23.2 respectively category wise as usual in the same month. Each concerned Operation office shall tally /reconcile the total amount posted to respective consumers' accounts with the amount of Paytm bill payments taken in the Cash Book.

5. At the end of the every half year (i.e in the monthly accounts of September and March) Operation office shall raise IUT Bill to AO/Banking Patiala (Location Code 802) against total amount shown under debit side of A/c code 24.523 upto 30th of September and 31st of March next year respectively, by passing following accounting entries:

Debit	: 33.100	IUT -Remittance to Head Office
Minus Debit:	24.523	Paytm bill collection amount.

And, on receipt of U-Cheque from the office of AO/Banking:

Debit:	37.000	U-Cheque Blank Codes.
Credit:	33.100	IUT -Remittance to Head Office.

It shall be ensured by the office of AO/Banking and Operation office concerned that U - Cheques against above IUT bills are adjusted in the monthly account of September (at least by October) and in respect of IUT bill for the period ending 31 March, in the adjustment account of March positively.

6. "Paytm" shall deposit in designated PSPCL bank account, as per terms of agreement, the amount equivalent to bills collected as per final MIS. At the end of the month, PSPCL office handling the collection bank account of PSPCL (AO Banking Drawing, Patiala) shall pass following entries:

Debit:	24.110 Cash in hand
Credit:	24.523 Paytm bill collection amount.

7. At the end of the every half year, office of AO/Banking Drawing (Location Code 802) shall issue U-Cheque to respective operation office(s) after verification of amount of IUT Bill by AO/Monitoring, and pass following entry:

Debit:	24.523	Paytm bill collection amount.
Credit:	37.000	U-Cheque Blank Codes.

For adjustment of pending amount if any, recoverable from Paytm at the end of the year, AO/Banking, Patiala shall pass following accounting entry:

Debit:	46.103	Advance wallet money deposit by Paytm.
Credit:	24.523	Paytm bill collection amount.

On receipt of due amount from "Paytm" in next year, above entry shall be reversed.

Q. I(a) Prepare a bill for the month of 03/2018 of a SP Category consumer having load of 18 KW ?

Reading Date	Readings			Supply Voltage	Meter Multiplier	Remarks
	Kwh	kvah	MDI			
12.02.2018	22243	40219	37	0.415 KV	1	Area Falls within Municipal limits.
08.03.2018	22896	41270	37			

Ans.

Calculation of SP Bill

Consumption = kwh - 653
Kvah- 1051
MDI - 37

Period of Bill :-24 Days

SOP	653*5.48	3578
Fixed Charges	18 kw*80%*Rs 85*24/30	979
PF	653/1051=62% 90-80=10*1=10 80-62=18*2=36 Total 46% i.e.3578*46%	1646
Punjab Govt Subsidy	(653*Rs.0.49) = 320 PF 46% =147 Fixed Charges =979	-1446
Fuel Cost Adjustment	@.03 Paise	20
Total Charges SOP		4777
ED	13%	621
IDF	5%	239
Meter Rent		20
MCB Rent		5
Municipal Tax	2%	96
Gross Amount Total		5758
Late Payment surcharge	@2% within 7 days @5% after 7 days	

Model sol of SAS-1/S-1/19/P-2

2

Q. 1(b) What are the latest instructions for the billing of SP category industries?

Ans

As per instructions Billing of SP Consumers was based on KWH Tariff but as per CC 63/2018 read in reference to CC 27 of 2018 Hon'ble PSERC in its order dated 22.11.2018 decided to defer the applicability of kVAh tariff and contract demand system for Small Power Industrial Supply (SP) consumers from 01.08.2018 to 01.01.2019. The kVAh based tariff and contract demand system for Small Power Industrial Supply (SP) consumers shall be now applicable w.e.f. 01.01.2019.

Q 2(a) Calculate connected load of Industrial Connection :

i)	Light Points	61Nos
ii)	Fan Points	18 Nos
iii)	Wall Sockets (Single Phase)	25 Nos
iv)	Power Sockets (Single Phase)	11 Nos
v)	Power Sockets (Three Phase)	9 Nos
vi)	Air Conditioner (Non Standard Make)	7 Nos
vii)	Electric Motor	50 HP
viii)	Welding Set (5KVA Non Standard Make)	5 Nos
ix)	Welding Set (10KVA Standard Make)	8 Nos

Ans: Calculation of Load

i)	Light Points	61 No	X	0.040	=	2.440 kw.
ii)	Fan Points	18 No	X	0.060	=	1.080 kw.
iii)	Wall Sockets (Single Phase)	25/3 No	X	0.060	=	0.540 kw
iv)	Power Sockets (Single Phase)	11/2 No	X	1.000	=	6.000 kw
v)	Power Sockets (Three Phase)	9/2 No	X	6.000	=	30.000 kw
vi)	Air Conditioner (Non Standard Make)	7 No	X	2.500	=	17.500 kw
vii)	Electric Motor	50HP	X	0.746	=	37.300 kw
viii)	Welding Set (5KVA Non Standard Make)	5 No	X	3.750	=	18.750 kw
ix)	Welding Set (10KVA Standard Make)	10 X.40	X	8	=	32.000 kw

TOTAL LOAD

145.61 KW

Q 2(b) What are the instructions when a cheque deposited by a consumer is dishonoured?

Ans 2(b) :

As per Supply Code 31.7 In case the cheque tendered by a consumer is not honoured, action may be initiated by the distribution licensee treating it as a case of non-payment without prejudice to its right to take any action under the law. In case such default is repeated during the same financial year, the licensee may not accept further payment through cheques from such a consumer for a period of one year from the billing month of second default and the consumer may be required to pay the bill in cash or by demand draft or through NEFT/RTGS only.

4
Model sol of SAs-1/S-1/19/P-2

Q2 (C) What is the time period allowed to provide an electric connection ?

Ans:

According to Supply Code 8.1 the Time Limits for release of New Connection/
Additional Load/ Demand is as follows :-

- (a) Within thirty (30) days from the date of compliance of the Demand Notice where no augmentation, erection and extension of distribution main, erection/augmentation of distribution transformer or power transformer is required for effecting such supply.
- (b) In cases where augmentation/extension of a distribution main or augmentation of power transformer or erection/augmentation of distribution transformer is required but there is no requirement of erecting and commissioning a new sub-station or power transformer, the supply shall be provided within the period specified hereunder:

Type of Service Connection requested	Period from date of Compliance of Demand Notice within which the distribution licensee shall provide supply
Low Tension (LT) supply	45 days
High Tension (HT) supply	
- 11000 volts	60 days
- 33000 volts	90 days
Extra High Tension (EHT) supply	120 days

Provided that the distribution licensee may, at the earliest but not later than fifteen days before the expiry of the time schedule, seek approval of the Commission, for extension of period specified above, in cases where the magnitude of work involved for extension/augmentation of the supply system is such that the distribution licensee may reasonably require more time.

- (c) In cases where supply of electricity requires erection and commissioning of a new sub-station or power transformer including HT/EHT line, if any, (other than service line), the distribution licensee shall within fifteen days of receipt of application, submit to the Commission a proposal for erection of the sub-station or power transformer and/or HT/EHT line together with the time required for their commissioning. The Commission shall, after hearing the distribution licensee and the

commissioning. The Commission shall, after hearing the distribution licensee and the applicant(s) concerned, decide the timeframe for erection of the sub-station or power transformer and/or HT/EHT line. The distribution licensee shall erect and commission the sub-station or power transformer and/or HT/EHT line and commence supply of electricity to the applicant(s) within the period approved by the Commission. Provided that, where such sub-station or power transformer and/or HT/EHT line is covered in the Investment Plan approved by the Commission, the distribution licensee shall complete the erection of such sub-station or power transformer and/or HT/EHT line within the time period specified in such Investment Plan or period approved by the Commission, whichever is earlier.

6
model sol of SAS-1/S-1/19/P-2

Q 3 (a) Release of connection under HT/EHT lines is not allowed. Is there any exception to this rule?

Ans :- As per ESIM 2017 clause 3.3.10 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 is available at site as per Indian Electricity Rules-1956 and safety Regulations notified by CEA 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.

Q3 b) What are the instructions for grant of feasibility clearance to power intensive industries?

Ans:- As per 33/2015 Feasibility clearance for demand exceeding 500 KVA and upto 1 MW/MVA of all categories of consumers including PIU/General industry shall be issued by SE(DS) concerned at his own level . If the load of the new connection or after extension exceeds 1 MVA , the feasibility clearance upto 2 MVA shall be issued by SE(DS) after obtaining concurrence of CE/Planning with regard to adequacy of Transmission System while granting feasibility clearance intimation to CE/Planning shall be send by SE(DS) .Beyond 2 MVA the existing procedure for feasibility clearance ,Committee headed by CMD,PSPCL and CE/Commercial as member covener shall continue.

7
model sol of SAs-1/S-11/19/P-2

3(c) What are the instructions for release of AP connection from urban pattern supply feeder?

Ans :-According to CC 38/2016 read with ESIM 2017 Clause 38.2.3 ,No new AP tube well connection shall be allowed from urban pattern supply feeders or rural feeders within the phirni of the villages. Shifting of existing tube well connections shall not be allowed on the Urban Pattern supply feeders. However, where technically it is not feasible to give AP tubewell connection from Rural feeder, the feasibility of giving connection from urban feeder shall be considered, but in such cases, the case study shall invariably be carried out by the field officers indicating the length of the line and cost involved in releasing the connection from urban feeder viz-a-viz Rural Feeder.

CE/Commercial shall be competent authority for such cases and detailed case shall be sent by the concerned CE/DS to CE/Commercial along with case study report and his clear recommendations.

3(d)What is the competency of various officers to sanctioned load?

Ans: As per Clause 16.2 ESIM Competency of Sanctioning the Load is as under :-

AE/AEE/XEN(DS) :- Load /demand up to 100KW/KVA at LT/HT Supply Voltage

Sr.Xen/ ASE (DS) :- Load /demand exceeding 100 KW/KVA and upto 1000KVA at HT Supply Voltage.

SE/Dy.CE (DS) :- Load /demand exceeding 1000 KVA & up to 2 MVA at HT supply Voltage except for Power intensive Industries.

CE/EIC(DS) :- Load/Demand above 2MVA (including power intensive industries) at HT/EHT Supply Voltage or Consumers having Separate source of electricity at their premises

Q4(a) What are the instructions for making payment of electricity bill by Cash/Cheque/RTGS/NEFT?

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

The distribution licensee may not accept cash payment, if the total amount payable exceeds 10,000/- rupees or the amount, as may be decided by the Commission from time to time.

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

(b) What are the instructions regarding consumer responsibility for burnt /damage of 11 KV CT/PT unit ?

As per instructions contained in CC 55/2017, the Consumer's Responsibility for Loss or Damage of CT/PT is as follows :-

If 11 kV CT/PT unit is damaged burnt, the new CT/PT unit shall be installed within the time period prescribed in Standards of Performance (Presently five days) on receipt of complaint. If the CT/PT unit is burnt due to reasons attributable to the consumer, the PSPCL shall debit the cost of the CT/PT unit to the consumer who shall also be informed about his liability to bear the cost. In such cases the investigation report regarding reasons for damage to the CT/PT unit must be supplied to the consumer within 30 days. The cost to be recovered shall be as per cost of CT/PT unit circulated from time to time. However, supply of electricity to the premises shall be immediately restored even if direct supply is to be resorted to, till such time another tested CT/PT unit is installed. The direct supply for various categories other than DS such as LS, MS, SP, NRS, BS etc. shall be allowed as per instruction i.e. it can only be allowed in dire emergencies by load sanctioning authority till the replacement of CT/PT unit within time period specified in Standard of Performance and if circumstances still persist, then direct supply be given beyond this time period with the written approval of load sanctioning authority.

(c) What details to be furnished in the current month demand/ arrear on the electricity bill?

Ans:- As per Annexure- 7 of Supply Code the following details should be furnished in Current Month Demand/Arrear on the Electricity Bill -

- 1) Energy/Monthly Minimum Charges
- 2) Demand/Fixed Charges
 - (i) Maximum Demand recorded during the month
 - (ii) Demand surcharge, if any
- 3)
 - (i) Electricity Duty
 - (ii) Octroi
- 4) Fuel cost adjustment charges
- 5) Surcharge for low power factor or incentive for high power factor.
- 6) Voltage surcharge or incentive
- 7) (i) Meter/ MCB rental

(ii) Service rental

- 8) Late payment surcharge
- 9) Less interest on Security
- 10) Total current month charges
- 11) Arrears – (i) Preceding financial year
 - (ii) Current financial year.
- 12) Others
- 13) Total amount due
- 14) Adjustment (Reason and period of adjustment to be indicated)
- 15) Due date of payment

1) by cash/net banking

2) by cheque payable at par/demand draft/credit card/debit card

- 16) Amount payable by due date
- 17) Amount payable after due date

Model Sol of SAS-1/S-1/19/P-2

(d) Who is the Competent Authority to approve the outstanding amount of arrear/defaulting amount under one time settlement scheme?

As per CC 35/2018 following are the authorities to approve the outstanding amount of arrear /defaulting amount under One Time Settlement Scheme :-

Sr.No	Authority to approve the Settlement Amount	Total Outstanding /Defaulting Amount
1)	Committee consisting of Addl.SE/Sr.Xen/DS concerned and AO/Field	UptoRs 10 lacs
2)	Committee consisting of Dy.CE/SE/DS concerned and Dy.CAO/Dy.CA of Zone	Above Rs 10 lacs &UptoRs 20 lacs
3)	Committee consisting of EIC/CE/DS concerned along with CAO/CA of concerned ZDSC	Above Rs 20 lacs &UptoRs 50 lacs
4)	CE/Commercial with the approval of Director/C & Director Finance	Above Rs 50 lacs

11
model sol of SAS-1/S-1/14/P-2

Q5 (a) What are the rates of hiring poles and penalties for unauthorized use of poles by the cable operator as per latest instructions ?

Ans:- As per Commercial circular 19/2018 In continuation to Commercial Circular 57/2016 dt. 14/12/2016 the rates for hiring of poles shall be as under:

- | | |
|------------------------------|------------------------------|
| 1. Upto 50,000 poles | Rs. 200/- per pole per annum |
| 2. Above 50,000 & upto 1 lac | Rs. 185/- per pole per annum |
| 3. above 1 lac poles | Rs. 175/- per pole per annum |

Penalties for Unauthorized use :- In case of variation in the no. of poles hired as per agreement and actually being used by the operator during checking/verification by the field office /any other agency of PSPCL beyond 5% (as per District wise details), the competent authority shall charge rent at double the hiring rate per pole for last six months or date of agreement whichever is less on total number of poles in excess of 5% along with advance payment in the succeeding month after detection. However, for the number of poles within 5% limit of number of poles hired, normal rent would be charged. If the number of poles hired during checking remains within 5% of the nos. hired as per agreement, normal rent shall be charged for excess poles for the last six months or date of agreement whichever is less.

Q5(b) Flying Squad checked the connection of MS Consumer (General Industry) having load 88 KW(HT supply) on dt. 01.02.2017 and found that the meter was running slow by 43% . Flying Squad also mentioned in the ECR that the meter was running slow w.e.f. 01.07.2016 as per DDL report of the meter. Calculate the charges to be recovered from the consumer, whose Connection falls within the Municipal limits :-

Month	04/2016	05/16	06/16	07/16	08/16	09/16	10/16	11/16	12/16	01/17
Consumption (KVAH)	6500	7200	6900	1375	4500	3600	3200	1255	4100	4275

Ans:-

Month	Units @100%	Difference (Units @ 100%- Units Recorded)	SOP Billed	ED+ IDF(13%+5%)	OCT	HT Rebate @20 Paise Per Unit
7/2016	2412	1037	MMC (RATE 5.87)	1096	104	207
8/2016	7895	3395	18706 @5.51	3367	340	679
9/2016	6316	2716	14965	2694	272	543
10/2016	5614	2414	13301	2394	241	483
11/2016	2149	924	MMC	916	92	185
12/2016	7193	3093	17042	3068	309	619
01/2017	7500	3225	17770	3199	323	645

Connected Load =88 KW after Conversion

Connected Demand =88/.09 =97.78 KvA

MMC = Load X Rate =97.78 X 188 (Per KVA)= 18383/-

FCA w.e.f 01.07.2016 to 31.12.2017 = NIL

Note:- After Deducting already Billed / Received amount the difference is chargeable.

MODEL SOLUTION
SAS PART-1
PAPER -3RD
(ACTS RULES AND REGULATIONS)
SESSION 1/2019

Paper - 3.

QUESTION NO. 1

(A) 1. "Restrictive Trade Practice" means a trade practice which tends to bring about manipulation of price or conditions of delivery or to affect flow of supplies in the market relating to goods or services in such a manner as to impose on the consumers unjustified costs or restrictions and shall include—

- a) Delay beyond the period agreed to by a trader in supply of such goods or in providing the services which has led or is likely to lead to rise in the price;
- b) Any trade practice which requires a consumer to buy, hire or avail of any goods or, as the case may be, services as condition precedent to buying, hiring or availing of other goods or services;

(A) 2. An "unfair trade practice" means a trade practice, which, for the purpose of promoting any sale, use or supply of any goods or services, adopts unfair method, or unfair or deceptive practice. Some of these practices include:

False Representation

- When goods and services are not of stated standard, quality or grade;
- When second hand, renovated goods are sold as new ones;
- When goods and service do not have the claimed use, usefulness or benefit;
- When products / services do not have the claimed warranty / guarantee;
- When the price of product or service is misleading.
- False and Misleading Advertisement of selling at Bargain price.
- Offering gifts, prizes, etc. to lure customers with no intention of providing them.
- Selling goods which do not fall within the safety standards set up by competent authority.
- Hoarding or destroying goods with the intention of raising the cost of these or similar goods manufactured in greater number so as to manipulate higher prices.
- Manufacturing or offering spurious goods or adopting deceptive practices in the provision of services.

(B) The State Load Dispatch Centre shall be the apex body to ensure integrated operation of the power system in a State. The State Load Dispatch center shall be

1. Responsible for optimum scheduling and dispatch of electricity within a State, in accordance with the contracts entered into with the licensees or the generating companies operating in that State.
2. Monitor grid operations.
3. Keep accounts of the quantity of electricity transmitted through the State grid;
4. Exercise supervision and control over the intra-state transmission system.

Model Sol of QNS-1 / S-1/19 / P-3

2

5. Responsible for carrying out real time operations for grid control and dispatch of electricity within the State through secure and economic operation of the State grid in accordance with the Grid Standards and the State Grid Code.

(C) As per Regulation 22(3) of PSEB Employees conduct Regulation 1971 a Board employee who has married or marriages a person other than of Indian Nationality shall forthwith intimate the fact to the Board/PSPCL . If the female employee has given intimation of his marriage with other nationality to his office there is no violation.

MODEL SOLUTION
SAS PART-1
PAPER -3RD
(ACTS RULES AND REGULATIONS)
SESSION 1/2019

QUESTION NO. 2 (A)

If any person is unable to submit a request to a Public Information Officer either by reason that such an officer has not been appointed by the concerned public authority; or the Assistant Public Information Officer has refused to accept his or her application or appeal for forwarding the same to the Public Information Officer or the appellate authority, as the case may be; or he has been refused access to any information requested by him under the RTI Act; or he has not been given a response to a request for information within the time limit specified in the Act; or he has been required to pay an amount of fee which he considers unreasonable; or he believes that he has been given incomplete, misleading or false information, he can make a complaint to the Information Commission.

QUESTION NO. 2 (B)

The National Manufacturing Competitiveness Programme (NMCP) is the nodal programme of the Government to develop global competitiveness among Indian MSMEs. The Programme was initiated in 2007-08. This programme targets at enhancing the entire value chain of the MSME sector through the following schemes:

- (a) Lean Manufacturing Competitiveness Scheme for MSMEs;
- (b) Promotion of Information & Communication Tools (ICT) in MSME sector;
- (c) Technology and Quality Up gradation Support to MSMEs;
- (d) Design Clinics scheme for MSMEs;
- (e) Enabling Manufacturing Sector to be Competitive through Quality Management Standards (QMS) and Quality Technology Tools (QTT);
- (f) Marketing Assistance and Technology Up gradation Scheme for MSMEs;
- (g) Setting up of Mini Tool Room under PPP Mode;
- (h) National campaign for building awareness on Intellectual Property Rights (IPR);
- (i) Support for Entrepreneurial and Managerial Development of SMEs through Incubators.
- (j) Bar Code under Market Development Assistance (MDA) scheme.

MODEL SOLUTION
SAS PART-1
PAPER -3RD
(ACTS RULES AND REGULATIONS)
SESSION 1/2019

QUESTION NO. 3 (A)

The State Commission shall discharge the following functions, namely:--

- a. Determine the tariff for generation, supply, transmission and wheeling of electricity, wholesale, bulk or retail, as the case may be, within the State: Provided that where open access has been permitted to a category of consumers under section 42, the State Commission shall determine only the wheeling charges and surcharge thereon, if any, for the said category of consumers;
- b. Regulate electricity purchase and procurement process of distribution licensees including the price at which electricity shall be procured from the generating companies or licensees or from other sources through agreements for purchase of power for distribution and supply within the State;
- c. Facilitate intra-State transmission and wheeling of electricity;
- d. Issue licenses to persons seeking to act as transmission licensees, distribution licensees and electricity traders with respect to their operations within the State;
- e. Promote cogeneration and generation of electricity from renewable sources of energy by providing suitable measures for connectivity with the grid and sale of electricity to any person, and also specify, for purchase of electricity from such sources, a percentage of the total consumption of electricity in the area of a distribution licensee;
- f. Adjudicate upon the disputes between the licensees and generating companies and to refer any dispute for arbitration;
- g. Levy fee for the purposes of this Act;
- h. Specify State Grid Code consistent with the Grid Code specified under clause (h) of sub-section (1) of section 79;
- i. Specify or enforce standards with respect to quality, continuity and reliability of service by licensees;
- j. Fix the trading margin in the intra-State trading of electricity, if considered, necessary;
- k. Discharge such other functions as may be assigned to it under this Act.

QUESTION NO. 3 (B)

Stock issued by the Board shall be redeemed on the expiration of such period as Board may, with the approval of the Government by a resolution, determine;

Provided that it may be redeemed before the expiration of the said period, if the Board by a subsequent resolution, so determines:

Provided further that no stock shall be liable to be redeemed before the expiration of the latest date of repayment mentioned in the original resolution creating the stock unless at least three months notice of the intention to redeem the same has been given.

MODEL SOLUTION
SAS PART-1
PAPER -3RD
(ACTS RULES AND REGULATIONS)
SESSION 1/2019

QUESTION NO. 4 (A)

The following are the provisions of Employees Conduct Regulation-1971 regarding employment of near relatives of Board/PSPCL employees in companies or firms:-

1. No Board employee shall use his position or influence directly or indirectly to secure employment for any member of his family in any private undertaking enjoying Board patronage.
2. i) No class-I officer shall, except with the previous sanction of the Board, permit his son, daughter or other dependent to accept employment in any private Undertaking with which he has official dealings or in any other undertaking having official dealing with the Board.
 ii) A Board employee shall, as soon as he becomes aware of the acceptance by a member of his family of an employment in any private Undertaking, intimate such acceptance to the prescribed authority and shall also intimate whether he has or has had any official dealings with that Undertaking.

Provided that no such intimation shall be necessary in the case of a Class-I officer if he has already obtained the sanction of or sent a report to the Board under clause (i).

- 3) No Board employee shall in the discharge of his official duties deal with any matter or give or sanction any contract to any Undertaking or any other person if any member of his family is employees in the Undertaking or under that person or if he or any member of his family is interested in such matter or contract in any other manner and the Board employee shall reefer every such matter or contract to his official superior and the matter or contract shall thereafter be disposed of according to the instructions of the authority to whom the reference is made.

QUESTION NO. 4 (B)

As per second schedule of Regulation of Conduct of Business, 1980 the following cases shall be referred to WTDs for decision:-

- 1.(i) 1. Creation of non-gazetted posts and continuance of temporary charges/posts to which Finance Section do not concur.
 2. The cases involving fresh creation of Gazatted/Non-gazatted posts, without diversion and new offices/charges may bee continued to be dealt with as here-to-force i.e. fresh creation of non-gazetted posts may be approved by concerned Member, Member/F&A and Chairman and the cases for creation of gazette post and creation of new offices/charges shall be approved by the Full Board.

- ii) a) Case involving advance increments in relaxation of rules.
b) Cases involving fixation of Pay in relaxation of rules in respect of Xens and equivalent posts and above.
- iii) Remission of revenue beyond the limits of delegations to Chief Engineers and Chief Accounts Officer.
- iv) Proposal for retention of Officers beyond the age of 55 years except those of CEs and officers of equivalent rank.
- vi) Proposals other than those covered by First Schedule, which requires consultation with Finance Section and to which Finance Section do not concur.
- vii) Selection and appointment of all gazette officers to represent the Board on various Committees set-up by the State or Central Government where any final commitment on behalf of the Board is involved.
- viii) a) All important audit objections and inspection reports etc., involving a and loss/recovery beyond Rs. 25,000/- in which conduct of offices is involved and responsibility for lapses/losses is to be determined.
b) Cases involving write off losses where no responsibility can be fixed exceeding Rs. 50,000/-
- ix) Cases involving grant of special pay to all employees other than class III & IV.

II. CASES OF S.E.s AND ABOVE

- i) Appointment/promotion, acceptance of resignation (except of Chief Engineer and Officers of equivalent rank.)
- ii) Initial deputation to Government of India/State Government or other State Electricity Boards in-respect of Chief Engineers, Superintending Engineers, Chief Accounts Officer/Chief Auditor.
- iii) Issue of warning after prior investigation/inquiry a copy of which is to be placed on the qualification report file or the officer concerned.

III. CASES RELATING TO NON-GAZETTED STAFF

- i) Extending date of Superannuation and fixing of minimum age for first entry into service.
- ii) Re-employment.

IV MISCELLANEOUS CASES:

- i) Cases relating to purchase beyond the competency of Purchase Committees as provided in Board's Purchase Regulations.
- ii) To accept modification to purchase proposals approved by the Board so long as total price of particular equipment does not exceed the approved price by more than 5%.

- iii) Cases relating to sale of stores including sale/disposal of scrap and unserviceable material beyond the competency of Disposal Committee up to Rs. 1 Crore.
- iv) Estimates
 - a) Having no projecting provision or inadequate project Provision although chargeable to sanctioned projects, and
 - b) Chargeable to project/scheme which is yet to be sanctioned by the competent authority.
- v) Cases relating to procurement of stationery, printing material and uniform cloth beyond the competency of the Purchase Committee as provided in Board's Purchase Regulations.
- vi) Meeting the representatives of Unions/Associations of the Board's employees for hearing their demands.

MODEL SOLUTION
SAS PART-1
PAPER -3RD
(ACTS RULES AND REGULATIONS)
SESSION 1/2019

QUESTION NO. 5(A)

Limited Tenders

For minor works tenders may be invited from all registered contractors through letters sent by registered post "acknowledgment due" giving a minimum period of 15 days from the date of issue of such letters for submission of tenders. In exceptional cases the period can be reduced as considered necessary by the Competent Authority.

Limited tenders may be invited for major works up to Rs. 50 lacs only in any emergent case. The detailed reasons thereof may be recorded and the approval of the authorities noted below will be obtained before inviting limited tenders:-

Authority which can accept tenders	Approving authority for inviting limited tender
---	--

CE

SE/Director

Sr.Xen/Dy. Director

Member-in-charge

C.E.

S.E./Director

Limited tenders shall be invited from all the contractors registered with appropriate authority. In case where the number of such registered contractors is less than 5, limited tenders shall be invited from the contractors registered with other organization of the Board/PWD.

In emergent cases, limited tenders may be collected by a committee consisting of 3 officers out of which one will be from the accounts branch to be approved by the Member-in-Charge. The committee may give reasonable time to tenderers for working and quoting the rate in the tender and making draft for earnest money. The committee will deliver the tender documents to the parties and collect the same after quoting of the rates by them along with earnest money. The committee will open the tenders and prepare comparative statement. The tender documents will be supplied free of cost to the tenders.

QUESTION NO. 5 (B)

Power System: means all aspects of generation transmission distribution and supply of electricity and includes one or more of the following namely:

- a) Generating Stations
- b) Transmission or main transmission lines
- c) Sub Stations
- d) Tie Lines

- e) Load dispatch activities
- f) Mains or distribution mains
- g) Electric supply-lines
- h) Overhead lines
- i) Works includes electric line and any building, plant, machinery, apparatus and any other thing or whatever description required to transmit, distributes or supply electricity to the public. And to carry into effect the objects of a license or sanction granted under this Act or any other law for the time being in force.

QUESTION NO. 5 (C)

If the State Government requires the grant of any subsidy to any consumer or class of consumers in the tariff determined by the State Commission under section 62. The State Government shall, notwithstanding any direction which may be given under section 108, pay, in advance and in such manner as may be specified the State Commission may direct, as a condition for the license or any other person concerned to implement the subsidy provided for by the State Government.

Provided that no such direction of the State Government shall be operative if the payment is not made in accordance with the provisions contained in this section and the tariff fixed by the State Government shall be applicable from the date of issue of orders by the Commission in this regard.

P-IV


Solution of SAS Part I Month 1/2019
Paper IV SERVICE RULES & REGULATIONS

Ans 1(i) As per note 5 below Regulations 20 of PSPCL T.A. Regulations 1972 local mileage on days of halt is regulated as per the given statement i.e. it is restricted upto one ordinary daily allowance .
Hence order of AP/Pay & Accounts is correct.

Ans 1(ii) As per o/o no 20/BD 526 dated 24.2.2011, the EOL more than two years duration can be sanctioned by Director (HR) with the concurrence of finance so the CE is not competent to sanction EOL from 1.6.2014 to 16.7.2016 although he is an appointing authority of an official. Therefore the action of audit is justified.

Ans 1(iii) The action is covered under note 2 to Casual Leave para 1(4) in appendix 8 of PSPCL MSR Vol 1 Part II. Hence it is admissible.

Ans 1 (iv) Third non refundable advance for addition and alteration of house is admissible after 5 years from drawl of second advance. Hence it is not admissible.



Ans 2(a) Interruption in service may be condoned subject to the following conditions namely:-

- (1) The interruption should have been caused by reasons beyond the control of Government / PSPCL employee concerned .
- (2) Service proceeding the interruption should not be less than 5 years duration
- (3) The interruption should not be more than one year duration

The period of interruption condoned shall not count as qualifying service.

Ans 2(b) Invalid pension :- An invalid pension is awarded to a PSPCL employee on his retirement from the PSPCL service who by bodily or mental infirmity is permanently incapacitated for the public service or for a particular branch of it to which he belongs.

Retiring pension :- A retiring pension shall be granted to a PSPCL employee who retires, or is retired before attaining the age of Superannuation or to a Government servant who, on being declared surplus opts, for voluntary retirement.

Ans 2(c) The following punishments shall not amount to penalty within the meaning of punishment and appeal regulations:-

- (i) holding of increments of pay of an employee for his failure to pass departmental papers in accordance with the Rules and Regulations governing his service to which he belongs or as per terms of his appointment
- (ii) Stopping of an employee at the efficiency bar in the time scale of pay on the ground of his unfitness to cross the bar
- (iii) Non promotion of an employee whether in substantive or officiating capacity after consideration of his case
- (iv) Reversion of an employee officiating in a higher service grade or post to a lower service grade or post on the ground that he is considered to be unsuitable for such higher service grade or post
- (v) Reversion of an employee appointed on probation to any other service grade or post to his permanent service grade or post during or at the end of probation
- (vi) Repatriation of service of an employee to his parent department
- (vii) Compulsory retirement of an employee in accordance with the provisions relating to his superannuation
- (viii) Termination of the service of an employee, appointed on probation or of a temporary service or at a completion of an agreement as per terms of such agreement.

Ans 2(d) As per regulation 16-A of provident fund regulation of PSPCL an additional amount equal to the average amount standing to the credit of a deceased employee in GPF during a period of thirty six month immediately preceding the date of death subject to maximum Rs 10,000 is payable subject to the following conditions:

- (1) The death of employee occurred during service
- (2) The employee has rendered 5 years service at time of death
- (3) The employee have maintained the following limits during the period 36 month immediately preceding a date of death
 - (i) First class officer Rs 4000/-
 - (ii) 2nd class officer Rs 2500/-
 - (iii) In the case of C class employee 1500/-
 - (iv) In the case of D class employee 1000/-
- (4) He must be subscriber of GPF.

Ans 2(e) As per MSR Vol 1 Part 1 Reg 10.9, The payment leave salary and pension contribution in respect of PSPCL employee in foreign service shall be made (Separately as they are creditable to different heads of accounts) by the foreign employer or by the employee concerned as specified in the terms of transfer to foreign service within fifteen days from the end of the financial year or at the end of the term of the foreign service, whichever is earlier. No dues recoverable from PSPCL on any account shall be set of against these contributions.

Ans 3(a) Under Reg.8.35 of MSR Vol.1, Part 1, In case a Board employees is recalled to duty before the expiry of his leave, he is entitled:-

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

- (i) to receive a free Passage to India , and provided that he has not completed half the period of his leave by the date of leaving for India on recall ,or 90 days ,whichever period is shorter, to receive a refund of the cost of his passage from India ;
- (ii) to count the time spent on the voyage to India as duty for purpose of calculating leave; and
- (iii) to receive leave salary during the voyage to India and for the period from the date of landing in India to the date of joining his post to be paid leave salary at the same rate at which he would have drawn it ,had he not been recalled but returned in the ordinary course on the termination of his.

(b) if recalled from leave in India is to be treated as on the duty from the date on which he start for the station to which he is ordered, and to draw travelling allowance under the Punjab State Power Corporation Limited travelling allowance regulation for the journey, but to draw until he join his post leave salary only.

Ans 3(b) As per appendix 7 of MSR Vol II part 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 tubertomy operation..
- (iv) One day special leave to female for loop insertation
- (v) Up to 30 days special casual leave to sportsman for participation in sports.
- (vi) 10 days special leave to office bearers of association /trade unions leaders for attending meetings/conferences.

Ans 3(c)

Sr no	DOP Sr No	Name of Power	To whom delegation	Extent of Delegation
i) ✓	105	To sanction Misc exp for civil suits	(i) Secretary Legal Advisor C.E./CAO/FA/CA & IG(V & S) (ii) S.E./Director/Plant Design (iii) Xens/R.Es/Deputy Secretary (iv) SDOI/c of sub Division	Full power Upto Rs. 1000 in each case Upto Rs. 500 in each case Upto Rs. 250 in each case
ii)	77	To sanction the writing off finally irrecoverable value of stores.	i) Secretary ii) Deputy Secretary iii) C.Es. iv) S.Es./Director/ v) Plant Design Xens vi) AEs/AEEs (I/c of S/Divns.	25000 6200 25000 6200 2500 1200
iii) ✓	48	To Purchase material and repair of equipment against cash payment	i) C.Es ii) S.Es./TH iii) Xens/TH iv) AEE/Thermal/op	Rs. 10000 Rs 5000 Rs 2500 Rs 2000
iv)	94	To sanction posts of part time sweeper whose pay is chargeable to contingencies.	i) Secretary ii) Chief Engineers/HOD's	Full Powers Full Powers (for Offices subordinates to them and their own offices).
v)	54	To sanction the payment of insurance Charges	i) Store Purchase Committee ii) C.Es. iii) S.Es./Director iv) Xens/REs	Full Powers Full Powers Rs. 10000 Rs. 2000

Model Sol. of SAB-1/5-1/19/P-4

Ans 4(a) Pay fixation of Mr Sudhir:

Appointed UDC 17.12.1981

	Pay	Scale
31.12.05	11050	6300/10700(unrevised scale)
1.1.06	25060	10900-34800+4500 GP
1.12.06	25820	AGI
1.12.07	26600	AGI
1.12.08	27400	AGI
5.2.2009	27700	On promotion 10900-34800+4800., ONLY Grade Pay due to 23 years benefit already given.
1.12.2009	28530	

Ans 4(b) As per TA regulations 45 note -2 of MSR Vol -III of PSPCL ,the TA will be admissible to employees who are retrenched from service without being offered alternatives appointment provided in case of retrenched employees, provided they have put in a service of not less than 10 years at the time of retrenchment.

But no TA will be admissible to the employees who is removed from the service of PSPCL as per note 4 of T.A. Regulation.

Ans 4(c) Cases where full pay and allowances are admissible under suspension are:-

- When he is fully exonerated in departmental proceedings.
- When the official is acquitted by the court on the basis of merit of the case.
- When his suspension is held fully unjustified
- When an employee dies while under suspension.

Model Sol. of SAS-1/S-1/19/P-4

Ans 5(a) As per instructions issued by Secretary finance PSEB Patiala vide finance circular no. 36/98 dated 4.09. 1998 and 4 /2009 dated 06.02 2009 ,the divorcee daughter of a deceased employee is eligible for grant of family pension up to the date of her remarriage or till she starts earning her livelihood ,whichever is earlier. Daughter shall be deemed to be earning a livelihood if her income is Rs 2625 for month or more .The divorcee daughter above the age of 25 years shall be payable only after the other eligible children below the age of 25 year have ceased to be eligible to receive family pension and that there is not disabled child to receive the family pension.

Ans 5(b) Pensionary benefits admissible to the PSPCL employee:

Basic Pay	Rs 35690
DA	132%
Qualifying service	31 years 5 months & 18 days say 63 half years
Pension	$35690/2 = \text{Rs } 17845/\text{-p.m}$
DCRG	$\text{Rs } (35690 + (35690 \times 132/100)) \times 63/4 = 1304112.60/\text{-}$ subject to maximum Rs 10,00,000.
Commutation of pension	$\text{Rs } 17845 \times 30/100 \times 8.371 \times 12 = 537770/\text{-}$
Leave Encashment	$\text{Rs } 35690 \times 232/100 \times 225/30 = 621006/\text{-}$
Family pension	$\text{Rs } 35690 \times 30/100 = 10707/\text{-}$

Ans 5(c) Pay fixation of Mr Amit from 1.1.2006 to 31.12.2018 from the following date while giving him the benefit of 9/16 TBS as per regulations:-

Date	Basic pay	GP	Total	Remarks
1.1.2006	6730	1700	8430	
1.1.2007	6990	1700	8690	AGI
1.1.2008	7260	1700	8960	(I)
9.1.2008	7530	2450	9980	(II) 9 Year TBPS of RTM as per FC no 5/2013 (III) With NDI 1.1.2008
1.1.2009	7830	2450	10280	AGI
1.1.2010	8140	2450	10590	AGI
2.3.2010	8460	2450	10910	Promoted as ALM With NDI 1.3.2011
1.3.2011	8790	2450	11240	AGI
1.12.11	8790	3400	12190	GP as per FC No 23/2014
1.3.2012	9160	3400	12560	AGI
1.3.2013	9540	3400	12940	AGI
1.3.2014	9930	3400	13330	(I)
9.1.2015	10330	3700	14030	(II) 16 Year TBPS of RTM as per FC no 5/2013 With NDI 1.3.2014
1.3.2015	10730	3700	14430	AGI
1.3.2016	11170	3700	14870	AGI
1.3.2017	11620	3700	15320	AGI
1.3.2018	12080	3700	15780	AGI
31.12.2018	12080	3700	15780	