

## SAS Part-1

## Paper-1

## Works &amp; Stores Accounts

## Solution

## Question No 1

a) Indicate the Account Codes for Account Head with explanation

## I Cost of Water

## 71.500 Cost of Water-Thermal Projects

Payments made by Thermal projects to Govt., Local bodies, Irrigation Department or any other Board, Department or body in respect of supply of water for power generation shall be debited to this account

## 71.501 Cost of Water-Hydel Projects

Payments made by Hydel projects to Govt., Local bodies, Irrigation Department or any other Board, Department or body in respect of supply of water for power generation shall be debited to this account

## ii 70.4 Wheeling and Other Charges relating to Power Purchase

## 70.400 Wheeling Charges

## 70.401 Transmission Charges

## 70.402 SLDC charges

Monthly charges on account of Transmission and SLDC payable to PSTCL as per tariff order of PSERC shall be debited to Account code 70.401 & 70.402

## iii Encashment of Earned Leave

## 75.616 Encashment of earned leave at the time of availing of Leave Travel Concession.

## 75.617 Payment in respect of Encashment of earned leave at the time of retirement of PSPCL employees

## iv Expenditure on Shahpur Kandi Barrage Project

## 15.450 Shahpur Kandi Barrage Project -Expenditure Account (Financed through Loan)

The amount of loan received from State Govt. or any other agency and transferred to CE/RSD Shahpur Kandi Barrage Project (Irrigation Department) shall be debited to this account code per contra credit to loan account. On receipt of account from

CE/RSD Shahpur Kandi Barrage Project (Irrigation Department) this account code shall be credited per contra debi: code 14 Works in Progress.

15.460 Shahpur Kandi Barrage Project –Expenditure Account (Financed from own source)  
The amount transferred to CE/RSD Shahpur Kandi Barrage Project (Irrigation Department) by PSPCL from its own source shall be debited to this account. On receipt of account from CE/RSD Shahpur Kandi Barrage Project (Irrigation Department) this account code shall be credited per contra debit code 14 Works in Progress.

15.105 Shahpur Kandi Barrage Project –Expenditure Account  
Running payments made to the contractor for the works got carried out by PSPCL on turnkey job shall be debited to this account code.

V

76.195 Contribution payable to NRPC and Registration Fee payable to Power Grid Corporation of India  
Contribution payable to Northern Regional Power Committee (NRPC) to cover the expenditure incurred by NRPC Secretariat to be born equally by all the members of NRPC and Registration Fee payable to Power Grid Corporation of India shall be charged to this account code.

b) Comment with reference to Accounting Standard.

i The provision of 10% of the contract value on an ongoing project in the year 2011-12 is the nature of accounting estimate since due to uncertainties inherent in any business activity, it is difficult to measure such item in a precise manner. AS-5 on Net Profit or Loss for the period, Prior Period Items and changes in Accounting Policies states that the effect of a change in an accounting estimate should be included in determination of net profit or loss in the period of the change. As such adjustment of actual loss on completion of the contract in 2013-14 by the management is correct.

ii The accounting treatment followed by the company is not appropriate. The expenditure incurred on replacement of conveyor belts results only in maintaining the previously estimated standard of performance. It does not improve the previously assessed standard of performance. Accordingly the expenditure on replacements of conveyor belts should be charged to P&L account in the year of replacement. The conveyor belts are capitalised on original procurement of the principal asset should be depreciated over a period not exceeding the useful life of that asset.

III Explain the accounting treatment for defined Contribution and defined benefit as post-employment plans.

#### Defined Contribution Plan

Accounting for the plan is straightforward because the reporting enterprise's obligation for each period is determined by the amounts to be contributed for that period. Consequently no actuarial assumptions are required to measure the obligation or the expense and there is no possibility of any actuarial gain or loss. Moreover the obligations are measured on an undiscounted basis, except where they do not fall due wholly within twelve months after the end of the period in which the employees render the related service.

#### Defined benefit Plan

Accounting by an enterprise for defined benefit plan is complex because actuarial assumptions are required to measure the obligation and the expense and there is a possibility of actuarial gains and loss. The obligations are measured on a discounted basis because they may be settled many years after employees render the related service.

## Question No 2

a) Accounting procedure for the following transactions is explained as under

i Sale of fly ash at thermal plants

The amount collected from sale of fly ash shall be utilised only for development of infrastructure or facilities, promotion and facilitation activities for use of fly ash until 100% fly ash utilisation is achieved. The amount received from sale of fly ash will be accounted for as follows:-

Receipt of amount shall be credited to account code 46.956-Deposit from sale of fly ash. The expenditure incurred on development of infrastructure or facilities, promotion and facilitation activities for use of fly ash shall be transferred to Fixed Assets and receipt shall be credited to 55.402 Contribution towards cost of Capital Asset-Receipt from sale of fly ash. At the end of the financial year in which 100% utilisation level of fly ash is achieved, net amount under A/C code 46.956 shall be credited to A/C code 62.351 sale of fly ash.

ii Release of Tubewell connections under OYT and ARTC schemes.

The amount deposited by AP consumers under OYT and ARTC schemes in operation divisions shall be credited to 47.319 deposit for service connection -AP tubewell consumers under OYT scheme and 47.320 deposit for service connection -AP tubewell consumers under ARTC respectively.

AO/APDRP shall transfer debit for expenditure incurred on the work to the concerned operation division

Operation division after completing usual formalities i.e. verification of material by joint inspection report etc. issue U-cheque by debiting the amount to Account code 14 Capital Works in Progress. In case the operation division carries out the work departmentally the expenditure on work shall be booked to Account code 14.623 Service Connection Tubewell.

Operation division shall review the expenditure incurred on the work with the amount deposited for that work under account code 47.320. The deficit if any shall be got deposited from the consumer.

On completion of work the operation division shall transfer the whole expenditure from Account code 14 Capital Works in Progress to Account code 10 Fixed Asset and simultaneously the amount standing in Account code 47.319 /47.320 may be transferred to account code 55.103

iii Interest on Security -Meters & Consumption along-with TDS thereon

The procedure for accounting of Provision of Interest on Securities (meter and consumption) and TDS deducted is as under:-

At the year-end Sub Division office shall calculate consumer-wise interest accrued on securities and TDS thereon for the period 1<sup>st</sup> April to 31<sup>st</sup> March or for the specific period for which the interest is payable.

Sub Division office shall prepare the following journal voucher and send it to division office for adjustment in the account for the month of March.

## Debit

78.601 Interest to Consumers - Security Deposits

## Credit

48.300 Interest payable on Consumers - Security Deposits

46.923 Income tax deducted at source

The TDS deducted shall be deposited by the DDO on or before the due dates.

Sub Division office shall ensure to adjust the journal voucher for the adjustment of allowances given to the consumers on account of interest in the revenue account of the same month by debit to 48.300 and contra credit to 61.2 relevant category.

## Iv Expenditure on works under R-APDRP projects

The following procedure shall be adopted for accounting of expenditure on works under R-APDRP projects:-

I The expenditure on various works of the scheme will be booked under A/C code 14

II Separate pages of Form CE21 may be allotted.

III The expenditure under the scheme will be shown in the Annexure to trial balance distinctly.

Iv At the end of the year employees costs, administration and general expenses will be charged to the work of scheme as usual.

## Accounting Entries

Receipt of loan

Credit to 53.731/732 Loan from Govt. under R-APDRP

Accrued interest

Debit Interest on Loan from Govt. under R-APDRP 78.592/593 per contra credit to 46.936/737 Interest accrued but not due on Loan from Govt. under R-APDRP

Interest becomes due

Debit 46.936/737 Interest accrued but not due on Loan from Govt. under R-APDRP credit to Interest accrued and due 51.231/132

Repayment becomes due

Debit to 53.731/732 Loan from Govt. under R-APDRP credit to 51.131/132 Repayment due on Loan from Govt. under R-APDRP

Actual repayment shall be debited to 51.131/132 Repayment due on Loan from Govt. under R-APDRP and interest accrued and due 51.231/132.

On conversion of loan into grant the amount of loan will be transferred to 55.331/332 and that of Interest accrued but not due shall be credited to 65.7 Excess provision for interest in prior periods.

B Accounting of the following recoveries in the Books of Accounts

I Interest on Advances to Suppliers/Contractors

Interest earned on such advances shall be credited to revenue A/C code 62.260

II Difference between unbilled revenue receipts from Sale of Power adjusted in previous year's accounts and actual receipt of the same in current year.

The difference will be routed through current year sale of power receipts a/c code 61.2/3

III Security deposit of a contractor forfeited due to delay in completion of work

The amount shall be credited to revenue receipts a/c code 62.931

IV Fine recovered from contractor for poor quality of work

Since quality of work is affected the recovery on this account will be credited to work concerned.

Question No 39

Model Solution

SAR Part-I

S-11/2015 P-I

Cash Book of Senior Executive Engineer Op. Division Nubha for the Month of November, 2014

Receipts Side				Payment Side				Bank Payment				Classification			
Sl. No.	Particulars of Receipt	Cash Receipt	Rs.	P	Rs.	Sl. No.	Particulars of Payment	Cash Payment	Rs.	P	Rs.	Sl. No.	Classification	Rs.	P
1	To Opening Balance					1	By disbursement bill	5000				1	24.01		
2	To Opening Balance					2	By purchase of petrol	5000				2	75.12		
3	To Opening Balance					3	By interest on loan	5000				3	75.12		
4	To Opening Balance					4	By interest on loan	5000				4	75.12		
5	To Opening Balance					5	By interest on loan	5000				5	75.12		
6	To Opening Balance					6	By interest on loan	5000				6	75.12		
7	To Opening Balance					7	By interest on loan	5000				7	75.12		
8	To Opening Balance					8	By interest on loan	5000				8	75.12		
9	To Opening Balance					9	By interest on loan	5000				9	75.12		
10	To Opening Balance					10	By interest on loan	5000				10	75.12		
11	To Opening Balance					11	By interest on loan	5000				11	75.12		
12	To Opening Balance					12	By interest on loan	5000				12	75.12		
13	To Opening Balance					13	By interest on loan	5000				13	75.12		
14	To Opening Balance					14	By interest on loan	5000				14	75.12		
15	To Opening Balance					15	By interest on loan	5000				15	75.12		
16	To Opening Balance					16	By interest on loan	5000				16	75.12		
17	To Opening Balance					17	By interest on loan	5000				17	75.12		
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97	To Opening Balance					97	By interest on loan	5000				97	75.12		
98	To Opening Balance					98	By interest on loan	5000				98	75.12		
99	To Opening Balance					99	By interest on loan	5000				99	75.12		
100	To Opening Balance					100	By interest on loan	5000				100	75.12		

Confirmed that this cash account has been examined by me this day 11th Nov. 2014 and found to be correct which is correct

Sd/-

Sd/-





Running Account Bill									
Construction of 66 KV Sub Station Buildin									
Advance payments for work not yet measured			Items of work	Unit	Rate	Quantity executed upto date as per measurements book	payments on the basis of actual		Remarks with reasons for delay in adjus. Payment shown in col 1
Total as per previous bill	Since previous bill	Total up to date					Up to date	Since Previous bill	
1	2	3	4	5	6	7	8	9	10
Rs.					Rs.		Rs.	Rs.	
			B.W. in Foundation	sft	30	1000	30000		
			DPC	sft	5	1000	5000	1500	
			B.W. in Cement &sand	sft	20	500	10000	10000	
	60000	60000							
	D	B	Total value of work done to date-A				45000		
(D) Rs. Sixty Thousand			Deduct value work shown in previous Bill				33500		
			Net value work since previous Bill F				11500	11500	
			(F) Rs. Eleven Thousand & five hundreds						
Account of Secired advance allowed on the security of materials brought to site									
1	2	3	4-Rs.	5	6	7-Rs.	8	9	10
100000	10000	90000	4000 Bricks	No. in 1000		3000	270000		
100	20	80	300 C.Bag	no.		225	18000		
			Sand &						
300	100	200	70 Crusher	cft		52.5	10500		
Total Amount outstanding as this bill-C							298500		
Deduct amount outstanding as per previous bill							338250		
Net amount since previous bill-E							-39750		
Rs. minus thirty nine thousand seven hundreds & fifty -€									

Memorandum of Payments	
Total value of work done to date-A	Rs. 45000
Total Advance payments	60000
31 Secured Advance Advance paym	298500
Total	403500
Total payments already made	371750
Payments now to be made	31750

Recoveries	
Water Bill	1000
Electricity bill	2000
Security deposit	575
Income tax	237
	3812

Pay Rs. 27938/ Rs, twenty seven thousands nine hundreds &amp; thirty eight by cheque.

Disbursing officer

b) Accounting entries for following transactions are as follows:-

i Cheque issued on 3.06.2014 has not been presented for payment till 5.10.2014. Amount Rs. 5000/

Account code	Debit	Credit-Rs
46.910 Stale Cheque		5000/
24.401 Disbursement bank account-SBOP		(-)5000/

ii Amount of Terminal Benefit liability recoverable from PSTCL for the year 2013-14 Rs. 80 crore

Account code	Debit-Rs Crore	Credit Rs Crore
28.887 Inter Corporation Transactions		
Pension, Commuted Pension & Gratuity	80	
75.860 Pensionary charges		80

iii Power purchase bills for March 2014 amounting to Rs. 400 crore were received on 5<sup>th</sup> April

Account code	Debit-Rs Crore	Credit-Rs Crore
70.1 Power purchased account	400	
41.2 Provision for liability for purchase of power		400

iv Amount received from A.O. Banking Drawing section for recoupment of minimum balance was classified as Disbursement Account SBOP in the first instance.

Account code	Debit-Rs	Credit-Rs
24.111 Cash in Bank	5000/	
24.401 Disbursement bank account-SBOP	(-)5000/	

(Assumed data)

v Adjustment of e-freight payment to railways for coal transportation.

Account code	Debit	Credit
GH-37 IUT other Transactions	-	
Bank Account		-

vi Capitalisation of Employees cost by operation Divisions for general and head office establishment with illustration taking assumed data.

Account code	Debit-Rs	Credit-Rs
GH-14 Capital W.I.P.	1170000/	
75.930 Prorata Gen. Estt.		1100000/
75.935 Prorata Head Office Estt.		70000/
(Capital Works Expenditure assumed Rs. 1,00,00,000/)		

c) Field offices in PSPCL are preparing two Bank reconciliation statements one for Disbursement bank account and second for collection account. In the first BRS amount transferred by head office to DDO a/c, cheques issued there-against and cheque encashed during the month are shown. The balance represents the amount of un-encashed cheques. Balance as per bank statement and books of account are reconciled.. Supdt. (Divisional) Accounts shall ensure that amount of cheques issued tallies with the booking to account code 24.401 credit and balance as per books represents closing balance of a/c code 24.111 cash in bank as on that date. In BRS for collection account the amount deposited, cleared & transferred to main account of PSPCL are shown. The depositing office is to ensure that the deposit is credited regularly and balance represents the cheques still to be cleared. Supdt. (Divisional) Accounts shall ensure that the amount deposited should tally with booking under account code 24.501 remittance into bank.

Question No 5

a) Comment

i In Transformer repair workshop entry of all /damaged parts removed from transformer for repair is recorded in the scrap register which is part of accounting record.

No as per note below sub para 8 of para 15 of Manual on Damaged Transformers

ii Testing charges on new meters are capitalised on actual basis.

This is not in order as per sub para 3 of para 21 of Metering Accounting Manual.

iii For tender notice for purchase of conductor got issued by CE/MM , IUT bill was raised by Sr. Xen/PR on AQ/CPC(M)

This is in contravention of provision in note below sub para 11 of para 20 Expense Accounting Manual.

iv A senior executive engineer verify the measurement recorded by JE in Part-IV of IWR.

As per instructions for maintaining for Register of Initial (works) Account the measurements recorded in Part IV of the register will be checked by AE/AEE as per norms prescribed and not by Senior Executive Engineer.

V A transformer was issued by Grid construction store Amritsar to Grid Construction store Bhatinda Storage Charges @2.5% were applied on value of transformer.

Sub para 5 of para 50 of Materials Accounting Manual for material exchanged between stores, incidental charges shall not be levied/applied. Hence the action is wrong.

b) Describe store incidental expenses and their accounting procedure in PSPCL.

Material related expenses such as Insurance, octroi, loading and unloading charges, local charges, transport charges etc. shall not be taken into account for determination issue rate but are considered as store incidental expenses. An annual estimate of Store Incidental Expenses shall be prepared which comprises of the following heads

74 -Repair and Maintenance

75- Employee costs Work-charged and daily labour

76- Material related expenses and store godown/yard expenses

These expenses for capital stores shall be booked to GH-74,75 & 76 initially and at year end are transferred to Account Code 15.331 per contra credit to 74.9.75.9 & 76.9. These charges are debited to all capital works by contra credit to 15.371.

For O&M stores these charges shall be debited to revenue account without applying the same to materials issued. In case of mixed stores the stores issued for capital works will be subject to these charges by contra credit to A/C codes 74.9,75.9 & 76.9.

c) Explain procedure for settlement of Railway claims by set off.

Fuel Section at the Thermal Plant will receive settled claim from railways and check wagons used by the railways for set off with CRNs for DWs and UCWs and enter details in diverted/missing wagons from plant & claim register and diverted/unconnected wagons received register. The claim after checking is forwarded to FAC.

FAC will determine the value of the wagons used for set off from relevant record. FAC will evaluate the difference between the value of wagons claimed and the value of wagons used for the set off to arrive at the loss or gain on settlement of the claim.

FAC will make entries into CRAR for DWs and UCWs giving details of the claims where such wagons have been used for set off.

Entries are also recorded in Coal Bill Payment and adjustment register for claims accepted in respect of diverted wagons.

Journal Voucher is prepared to pass the relevant entries.

Answer

1. Calculation of load of NRS consumer found at premises is as under:-

L&T	50 X 40w = 2000w	
	10 X 100w = 1000w	
	10 X 16w = 160w	3.160kw
Fan	10X 0.060 kw	0.600Kw
WS	25/3= 9X0.06 kw	.540kw
PP	1 X 1000w	1.000kw
1 HP single phase motor	1 X .746	.746kw
3 HP 3phase motor	3X.746	2.238kw
1 ton split AC (non ISI mark)		2.500kw
Total		10.784

Connected load =10.784

Less:- sanctioned load =6.000

Unauthorized load = 4.784 kw

The following charges are to be recovered:-

(a) Initial security = 5 X 470 =2350

(being billing done through spot billing)

(b) Service connection charges= 4.784 X 900 =4306 (rebate @20% on SCC due to VDS)

(c) Load surcharge = n.d.  
6656

(VDS Was remains operative at the time of checking cc 22/14)

As per cc 22/14 dated 16.05.2014 consumer shall either remove the unauthorized load under intimation to PSPCL or get it regularized under VDS.

The unauthorized load of DS/NRS consumers running on .T system shall be deemed to have been regularized on self declaration by the consumer along with deposit of requisite charges.

1.b (i) consumer shall be levied surcharge at the rate of 15%.

(ii) consumer shall be levied surcharge at the rate of 7%.

(iii) consumer shall be levied surcharge at the rate of 10%

(iv) consumer shall be levied surcharge at the rate of 5%

(v) yes, license may allow supply at a lower voltage against specified voltage on payment of voltage surcharge applicable with the permission of Whole Time Directors.

2.(a)

In case of consumer is engaged in court case with PSPCL and court has granted stay on the recovery of pending dues subject to finalization of the decision, then his case for extension in load/contact demand shall be processed after obtaining an undertaking that he shall abide by the decision of the court for depositing the requisite dues of PSPCL.

2.(b)

		2013-14	2014-15	percentage increase/decrease
a	unit pumped	63401.22	68532.1	8.09
b	unit billed	49491.59	54392.96	9.90

c & d	Unit Pumped (LU)	Units Billed (LU)	Total AP Consumption (LU)	Total Consum. (LU)	% T&D Losses	Overall Collection efficiency	Energy Realised	AT & C Losses (%)
	1	2	3	4	5 (3+4)	6 (2-5/2*100)	7	8 (3X7+4)
	2013-14	63401.22	28358.27	21133.32	49491.59	21.94	98.87	49171.14
	2014-15	68532.1	30805.26	23587.7	54392.96	20.63	98.39	53897
	% increase/decrease					-1.31		-1.09

2.(c)

1) key difference between the two provisions of section 126 and 135 is that dishonest intention as mentioned u/s 135 is the necessary ingredient for the offence of theft of electricity.

2) For prosecuting someone u/s 135, a complaint or a report by police to the court is necessary u/s 151.

3) Section 126 is for assessment of the charges for unauthorized use of electricity. This provision would also be applicable to those cases where action is taken for offences under section 135 and the situation of alleged commitment of offence is covered under the provision on the section 126.

ANS. 3

Overall multiplying factor for this consumer =  $100/5 = 20$

MDI for the month =  $100\text{kva} \times 20 = 2000\text{kva}$

KWH consumption =  $194551 - 187967 = 6584 \times 20 = 131680$

KVAH consumption =  $195874 - 189204 = 6670 \times 20 = 133400$

- (1) Energy charge =  $133400 \times 6.14 = 819076$
- (2) Continuous process charges =  $1000/1800 \times 133400 = 74111 \times 0.10 = 7411$
- (3) Total energy charge (1+2) =  $819076 + 7411 = 826487$
- (4) MMC =  $1800 \times 188 = 338400$
- (5) Peak load exemption =  $900 - 50 = 850 \times 3 \times 32 \times 2.70 = 220320$
- (6) Meter rent = 469
- (7) Demand surcharge =  $(2000 - 1800) \times 750 = 150000$
- (8) Sop =  $826487 + 220320 + 469 + 150000 = 1197276$
- (9) ED =  $826487 \times 13\% = 107443$
- (10) Octori charge =  $133400 \times 10/100 = 13340$

Total bill amt =  $1197276 + 107443 + 13340 = 1318059$

Net payable amount (rounded to 10 rupees) by due date = 1318060

Late payment surcharge within 7 days = 23946 (2% of 1197276)

Amount payable within 7 days after due dates = 1342006

Late payment surcharge after 7 days = 59864 (5% of 1197276)

Amount payable after 7 days upto 15 days from the due date = 1377924



4. (f) where 2 or more than two employee are sharing same residence and are using electricity from the same meter, the units of electricity concession shall be compounded and deducted from the total consumption and billing will be done for the remaining unit as per tariff applicable. The concerned employee shall submit the following certificate:-

"Certified that I am sharing the concession \_\_\_\_\_ along with \_\_\_\_\_ designation and office address \_\_\_\_\_ from account number \_\_\_\_\_. I have not claimed this benefit at any other place."

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4. (a) The penalty for violation of peak load hours restrictions on consumers on whose premises electronic energy meters have been installed shall be as per sub clauses given below:-

(i) Rs. 50/- per KW of the maximum load used in excess of the peak load Exemption limit per day of first default in a block of 2 months and Rs.100/- per KW in the 2<sup>nd</sup> block of 2 months immediately after the first default block.

(ii) If the default occurs either during the first half hours or the last half hours of peak load hours restriction period on any day the penalty will be levied at half the rate. If however, the default occurs both during first half hour as well as last half hour of peak load hours restrictions period, the penalty shall be levied at full rate.

(iii) If there is no default in any time block of two months the next time block in which a default occurs will be treated as the first time block and penalty levied accordingly.

4. (c)

(a)	Category	Rate(in paise/unit)
	DS	94
	NRS	92
	BS	57
	RT	80
	LS	95

(b) As per 17.1 of the supply code distribution Licensee shall pay interest on Security (consumption) at the SBI's base rate prevalent on first of April of the relevant year plus 2% from the date of deposit of such amount.

As per 17.2 of supply code interest on Security (consumption) shall be credited to the account of a consumer annually on first day of April each year and shall be adjusted/paid in the first bill raised after first April every year against the outstanding dues and/or any amount becoming due to the distribution Licensee thereafter.

As per 17.3 of supply code in the event of delay in effecting adjustments due to the consumer as per Regulation 17.2 the distribution Licensee shall for the actual period of delay pay interest at twice the SBI's Base Rate prevalent on first of April of the relevant year plus 2%.

(c). The unbilled revenue is the revenue which is not billed during the F.Y. ending 31<sup>st</sup> march. The energy bills raised after 31<sup>st</sup> march pertaining to the revenue of the F.Y. ending 31<sup>st</sup> march, the revenue received against these bills is adjusted to the previous F.Y. through JV to the closing F.Y. in the month of April/may when the billing cycle for the F.Y. completed.

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S-1/2015 Paper-II

0175-2213183 ✓ 12-4-4  
0175-2213897 -12-4-8

KIND ATTENTION TO SUPPLY/Exam.

5.(a)

Category	Conn. Load last year(KW)	Conn. Load this year(KW)	% Variation	Units Billed Last year(LU)	Units Billed this year (LU)	% Variation	Units/KW last year(KW)	Units/KW this year(KW)	% Variation	Avg Rev./Unit Last Year (Rs.)	Avg Rev./Unit This year(Rs.)	% Variation
OS	1767234	1817928	2.87	15651.18	16831.09	7.54	885.63	928.88	4.84	4.65	4.86	4.29
CS	490889	511246	4.15	3442.00	3610.07	4.88	701.18	706.13	0.71	6.67	6.66	-0.15
SP	162140	155135	1.97	906.41	906.42	-0.11	595.77	583.64	-2.04	6.21	6.21	3.33
MS	144654	145917	0.87	1087.74	1025.82	-5.65	758.87	703.02	-7.36	6.74	6.60	-2.08
LS	607713	621150	2.21	5030.79	6782.59	34.82	527.82	1091.96	31.91	7.14	6.72	-5.88

5.(b)

IN CASE THE MDI OF A CONSUMER BECOMES DEFECTIVE, THE MAXIMUM DEMAND SHALL BE COMPUTED AS UNDER:

1. Higher of the average of maximum demands recorded during the preceding three months before the MDI became defective or the maximum demands of corresponding month of the previous year providing there was no change of load/demand thereafter shall be adopted for billing purpose for the period of the MDI remained defective.
2. If there was change of load/demand immediately before the MDI became defective, the maximum demand computed as above shall be adjusted on pro rata basis.
3. In case of new connections where the previous reading record is not available the maximum demand shall be taken as 75 % of sanctioned contract demand for billing purposes during the period MDI became defective

5.(c)

1. For all categories of consumer having HT/EHT specified supply voltage, if the full amount of the bill is not paid within due date, late payment surcharge shall be levied @ 2% on the unpaid amount of the bill up to 7 days after the due date. After 7 days, the surcharge shall be levied @ 5 % on the unpaid amount of bill up to 15 days from the due date.
2. In case of consumers having LT specified supply voltage, if the full amount of the bill is not paid within due date, the late payment surcharge shall be levied @ 2 % on the unpaid amount of the bill up to 15 days from the due date.
3. In case of AP consumers, late payment surcharge shall not be levied up to 7 days after the due date. After 7 days surcharge shall be levied as in the case of LT consumers
4. Interest @ 1.5% per month on the gross unpaid amount including surcharge payable as above shall be levied after expiry of 15 days from the due date of the bill till the deposit of outstanding amount. Part of the month shall be treated as full month for this purpose.

**SAS Part-I Paper-III**

**Question No.1(a)-answer**

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.

**Question No.1(b)- answer**

As per Regulation 2(2) of PSEB Employees conduct Regulation 1971, employees of the Punjab State Elec. Board when on deputation to any State Govt./State Elec. Board/Central Govt. or an undertaking of the govt., during the period of deputation they shall be governed by the corresponding rules of the borrowing authority.

**Question No.(1c)- answer**

As per Regulation 5 of the Regulations of conduct of business, 1980 the consultation with the Finance Section shall not be necessary in the case of proposals which are governed under the Board's purchase regulations. The proposal of the Chief engineer/M&M is covered under the purchase regulation hence action of the Finance Section is correct.

**Question No.1(D)-answer**

As per regulation 15(1) of PSEB employee punishment and appeal Regulation 1971, Where the services of an employee are lent to the Central or a State Govt. or an authority subordinate thereto or to a local or other authority (hereinafter in this regulation referred to as "the borrowing authority"), the borrowing authority shall have the powers of the Appointing Authority for the purpose of placing him under suspension and the Punishing Authority for the purpose of taking a disciplinary proceedings against him.

Provided that the borrowing authority shall forth-with inform the authority which lent his services (hereinafter in this regulation referred to as "the lending authority") of the circumstances leading to the order of his suspension or the commencement of the disciplinary proceedings as the case may be.

In the light of the findings in the disciplinary proceeding taken against the employee:-

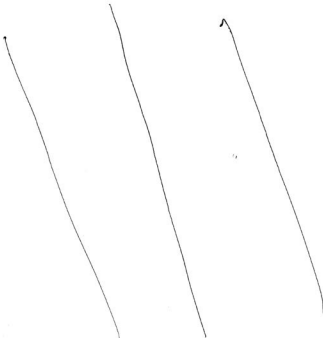
- i) If the borrowing authority is of the opinion that any of the penalties specified in clauses (i) to (iv) of regulation 5 should be imposed on him it may, in consultation with the lending authority, pass such orders on the case as it deems necessary:-

Provided that in the event of a difference of opinion between the borrowing authority and the lending authority the services of the employees shall be replaced at the disposal of the lending authority.

- ii) If the borrowing authority is of the opinion that any of the penalties specified in clauses (v) to (ix) of Regulations 5 should be imposed on him, it shall replace his services at the disposal of lending authority and transmit to it the proceedings of the inquiry and there upon the lending authority may, if it is the Punishing Authority, pass such orders thereon as it deems necessary, or, if it is not the Punishing Authority, submit the case to the punishing authority, which shall pass such orders on the case as it deems necessary.

Provided that in passing any such order the Punishing Authority shall comply with the provisions Regulation-8.

The Punishing Authority may make an order under this clause on the record of the inquiry transmitted by the borrowing authority, or after holding such further inquiry as it may deem necessary



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SAS Part-I Paper-III  
Question No 2 (Answer)

"unfair trade practice according to Consumer Protection Act 1986" means a trade practice which, for the purpose of promoting the sale, use or supply of any goods or for the provision of any service, adopts any unfair method or unfair or deceptive practice including any of the following practices, namely,-

(1) the practice of making any statement, whether orally or in writing or by visible representation which,-

(i) falsely represents that the goods are of a particular standard, quality, quantity, grade, composition, style or model;

(ii) falsely represents that the services are of a particular standard, quality or grade;

(iii) falsely represents any re-built, second-hand, renovated, reconditioned or old goods as new goods;

(iv) represents that the goods or services have sponsorship, approval, performance, characteristics, accessories, uses or benefits which such goods or services do not have;

(v) represents that the seller or the supplier has a sponsorship or approval or affiliation which such seller or supplier does not have;

(vi) makes a false or misleading representation concerning the need for, or the usefulness of, any goods or services;

(vii) gives to the public any warranty or guarantee of the performance, efficacy or length of life of a product or of any goods that is not based on an adequate or proper test thereof;

PROVIDED that where a defence is raised to the effect that such warranty or guarantee is based on adequate or proper test, the burden of proof of such defence shall lie on the person raising such defence;

(viii) makes to the public a representation in a form that purports to be-

(i) a warranty or guarantee of a product or of any goods or services; or

(ii) a promise to replace, maintain or repair an article or any part thereof or to repeat or continue a service until it has achieved a specified result,

if such purported warranty or guarantee or promise is materially misleading or if there is no reasonable prospect that such warranty, guarantee or promise will be carried out;

(ix) materially misleads the public concerning the price at which a product or like products or goods or services, have been or are, ordinarily sold or provided, and, for this purpose, a representation as to price shall be deemed to refer to the price at which the product or goods or services has or have been sold by sellers or provided by suppliers generally in the relevant market unless it is clearly the price at which the product has been sold or services have been provided by the person by whom or on whose behalf the representation is made;

(x) gives false or misleading facts disparaging the goods, services or trade of another person.

Explanation: For the purposes of clause (1), a statement that is-

(a) expressed on an article offered or displayed for sale, or on its wrapper or container; or

(b) expressed on anything attached to, inserted in, or accompanying, an article offered or displayed for sale, or on anything on which the article is mounted for display or sale; or

(c) contained in or on anything that is sold, sent, delivered, transmitted or in any other manner whatsoever made available to a member of the public, shall be deemed to be a statement made to the public by, and only by, the person who had caused the statement to be so expressed, made or contained;

(2) permits the publication of any advertisement whether in any newspaper or otherwise, for the sale of supply at a bargain price, of goods or services that are not intended to be offered for sale or supply at the bargain price, or for a period that is, and in quantities that are, reasonable, having regard to the nature of the market in which the business is carried on, the nature and size of business, and the nature of the advertisement;.

"Bargaining price that is stated in any advertisement to be a bargain price, by reference to an ordinary price" means-

(a) a price or otherwise, or

(b) a price that a person who reads, hears or sees the advertisement, would reasonably understand to be a bargain price having regard to the prices at which the product advertised or like products are ordinarily sold;

(3) permits-

(a) the offering of gifts, prizes or other items with the intention of not providing them as offered or creating impression that something is being given or offered free of charge when it is fully or partly covered by the amount charged in the transaction as a whole;

(b) the conduct of any contest, lottery, games of chance or skill, for the purpose of promoting, directly or indirectly, the sale, use or supply of any product or any business interest;

(4) permits the sale or supply of goods intended to be used, or are of a kind likely to be used, by consumers, knowing or having reason to believe that the goods do not comply with the standards prescribed by competent authority relating to performance, composition, contents, design, constructions, finishing or packaging as are necessary to prevent or reduce the risk of injury to the person using the goods;

(5) permits the hoarding or destruction of goods, or refuses to sell the goods or to make them available for sale or to provide any service, if such-hoarding or destruction or refusal raises or tends to raise or is intended to raise, the cost of those or other similar goods or services.

**SAS Part-I Paper-III**

**QUESTION NO.3 (a) Answer**

The following penalties may, for good and sufficient reasons, and as herein after provided, be imposed on an employee, as per employees punishment and appeal regulation 1971, namely:-

**MINOR PENALTIES**

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

**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 ordinary 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.



**Question No.3(b)**

Section 17 of PSEB Employees Conduct Regulation 1971 lays that no Board employee shall speculate in any stock, share or other investment.

Frequent purchase or sale or both of shares, securities or other investments shall be deemed to be speculation within the meaning of this Sub-Regulation.

No Board employee shall make or permit any member of his family or any person acting on his behalf to make any investment which is likely to embarrass or influence him in the discharge of his official duties.

(3) If any question arises whether any transaction is of the nature referred to above, the decision of the Board thereon shall be final.

(4) No Board employee shall without previous sanction of the prescribed authority either himself or through any member of his family or any other person acting on his behalf.

(a) Lend or borrow money as principal or agent, to or from any person including Bank and Financial Institution or with whom he is likely to have official dealings, or otherwise place himself under any pecuniary obligation to such person, or

(b) lend money to any person at interest, or in a manner whereby return in money or in kind is charged or paid.

Provided that Board employee may, give to or accept from a relative or a personal friend a purely temporary loan of a small amount free of interest or operate a credit account with a bonafide tradesman or make an advance of pay to his private employee but such amount shall not exceed twelve month emoluments for the construction of house or purchase of built up house and six months emoluments for the purchase of conveyance and other purposes.

**SAS PART- I**

**PAPER-III**

**QUESTION NO. 4 (a)**

Powers of different authorities for accepting open Tenders, Limited Tenders & Single Tenders under normal rules under regulation 8(a) of PSEB Works Regulation 1997 are as under:-

<b>Competent Authority</b>	<b>Open Tenders</b>	<b>Limited Tenders</b>	<b>Single Tenders</b>
(a) Board	Full	Full	Full
(b) WTMs	Full	Full	Full
(c) Works Committee	Rs.2 Crore	Rs.80 Lac	Rs.40 Lac
(d) Officers of the Board		In accordance with the powers delegated to them by the Board From time to time	

The Terms and Condition attached to these Powers are:-

- These powers are subject to relevant rules & regulations of the Board.
- These powers are subject to availability of funds and necessary provision in the sanctioned estimates.
- Powers for inviting limited tenders for major works are to be exercised in emergent

**Question No. 4 (b)**

**REJECTION OF TENDERS**

The following types of tenders shall be rejected:-

- Tenders from contractors, who are black-listed or with whom business dealings are suspended by PSEB.
- Tenders submitted by contractors, who did not purchase a set of tendering documents/specifications as required.
- Tenders submitted by a person in service under the Govt./Board or local authority.
- Tenders not accompanied by the required amount of Earnest Money.
- Tenders received telegraphically/through fax/through telex.

**SAS PART 1**

**PAPER-III**

**Question No. 4 (c)**

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

Authority which accepted  
Original tenders

- a) Board
- b) Whole Time Members
- c) Works Committee
- d) Chief Engineer
- e) Superintending Engineer
- f) Sr. Executive Engineer

Authority for approving amendment not  
involving additional financial commitment

- Chief Engineer
- Chief Engineer
- Chief Engineer
- Director/SE
- S.E
- Sr. Executive Engineer

The amendments to the contract involving additional financial liabilities because of deviation/alteration, substitution and extra item of the work during the pendency of the contract shall be accorded by the Accepting Authority up to the deviation/variation limits (in respect of individual item as well as for the contract sum as a whole) stipulated in the particular contract.

If the overall value of work including such deviation/ variation etc. exceeds their power to accept tenders the approval of the next higher authority will be obtained. In the case of Board/WTMs such an approval will be given by the Member in charge in consultation with the Finance.

In case the work is allotted on turnkey basis lump sum contract no change whatsoever will be made in the original specification.

SAS Part-I Paper-III  
Question No.5 (Answer)

Question No.5a(i)

The amount of authorized share capital of PSPCL is Rs. 20,000 crore as per clause (5) of the Articles of Association.

Question No.5a(ii)

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

Question No.5a(iii)

As per clause (53) of the Articles of Association of PSPCL, the quorum for a meeting of the Board shall be  $\frac{1}{3}^{\text{rd}}$  of its total strength (excluding Director, if any whose place may be vacant at the time) or two Directors whichever is greater. Provided that in calculating the said  $\frac{1}{3}^{\text{rd}}$ , any fraction of member shall be rounded off as 1. Provided further that the presence of at least one of the following is necessary to constitute the quorum:-

- i) Administrative Secretary- finance or his nominee.:- or
- ii) Administrative Secretary- Power or his nominee.:- or

Question No.5a(iv)

As per clause 64(b) of the Articles of Association of PSPCL, the seal of the company shall not be affixed to any instrument except by the authority of resolution of the Board or a committee of the Board in that behalf and except in the presence of at least two Directors and the Secretary or such other person that the Board may specify for that person. The Director and the Secretary or other person shall sign every instrument to which the seal of the company is so affixed in his presence.

Question No.5a(v)

As per clause 72 of the Articles of Association of PSPCL, every account of the company when audited and approved by an annual general meeting shall be conclusive.

Question No.5a(vi)

As per clause (70) of the Articles of Association of PSPCL, the auditor or auditors of the company shall be appointed or re-appointed on the advice of Comptroller and Auditor General of India in accordance with the Provisions of section 619 of Act.

:-

Question No.5b-Answer

The following information are not required to be disclosed under Right to information Act 2005.—

- (a) information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic 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 not relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or 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.

SAS PART-1 (PAPER-IV)

(Service Rules and Regulations)

Ans. 1) Mr. A was joined as A.E. on 1-7-1990 F.N  
promoted as Sr.Xen 1-5-2004  
16 years T.B.P.S. 1-7-2006  
Pay as on 31-12-2005 Rs.14900/-

**FIXATION OF PAY**

Date	Pay Band	Grade Pay	Basic Pay
01-01-2006	27720	8500	36220 (16650-39100 +GP 8500)
01-05-2006	28810	8500	37310
01-07-2006 (16 years T.B.P.S)	41300	9600	50900 (41300-67000 +GP 9600)
01-07-2007	42830	9600	52430
01-07-2008	44410	9600	54010
01-07-2009	46040	9600	55640 (Financial benefit will be given from 14-08-2009, being on EOL on medical ground. As per MSR Part-1 Vol.-1 Rule 4.9(b) period be counted for increment purpose)
01-07-2010	47710	9600	57310
01-01-2013 (EOL from 1-10-10 to 31-3-12)	49430	9600	59030
01-01-2014	51210	9600	60810

Pay as on 31-07-2014 Rs.60810/-

**PENSION**

Total Service for pension:

Day	Month	Years	Remarks
-	01	24	
-	06	01	EOL from 1-10-10 to 31-3-12
Total	07	22	

Period of EOL from 01-09-2008 to 13-08-2009 on medical ground be counted for pension purpose.

**Gratuity** : Rs.10,00,000/- or Basic pay+ADA x Half year Service/4 whichever is less  
= 60810 + 60810 (100%) x 45/4  
= 121620 x 45/4 = Rs. 13,68,225/-

Maximum Amount of gratuity admissible is Rs.10 Lac

Pensions Qualify Service = 22 years 07 months  
= 60810/2 x 45/50 = Rs.27365/-

Ans.2. a) As per Chief Admin and IR General Section-2 Memo no. 67347/68847 Dated 27-09-2012, higher status accommodation can be provided if there is no waiting list with the recommendation of House Allotment Committee concerned and approval of CMD with following conditions:-

- i) 10% of basic pay shall be charged as normal rent in case of one step higher than status accommodation.
- ii) 20% in case of two step higher status accommodation.
- iii) 30% in case of three step higher status accommodation.

Ans.2. b) As per MSR Part-I, Vol.-I rule 9.17 & 9.18, A Board employee who does not join his post within his joining time is entitled to no pay or leave salary after the end of the joining time. Wilful absence from duty after the expiry of joining time may be treated as misbehaviour.

- a) A competent authority may, in any case extend the joining time admissible under these regulations.
- b) Within the prescribed maximum of thirty days, the appointing authority may, in case of Board employees under their control, extend necessary in the following circumstances:-
  - i) When the Board employee has been unable to use the ordinary mode of travelling or not with standing due diligence on his part, has spent more time on the journey than is allowed by the regulations:  
or
  - ii) When such extension is considered necessary for the public convenience or for the saving of such public expenditure as is caused by unnecessary or purely formal transfers.
  - iii) when the regulations have, in any particular case operated harshly, as for example when a Board employee has through no fault on his part missed a steamer or fallen sick on the journey.

Ans.2. c) When the subscriber leaves no family, if nomination made by him in accordance with provisions of Regulations 7 in favour of any person or persons subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates, shall become payable to his nominees or nominees in the proportion specified in the nomination.



Ans.2.d) As per Appendix-8 (II) of MSR Part-2 Vol.-I, Quarantine leave is leave of absence from duty necessitated by orders not to attend office in consequence of the presence of infectious diseases in the family or household of a Board employee. Such leave may be granted by the Head of the office on the certificate of a Medical or Public Health Officer for a period not exceeding 21 days or in exceptional circumstances, 30 days. Any leave necessary for quarantine purposes in excess of this period shall be treated as ordinary leave. Quarantine leave may also be granted, when necessary, in continuation of other leave, subject to the above maximum—

- Ans. 3a) As per Regulation 7.3 (3) of MSR Vol-I, Part-I, the Board employee shall be given such proportion of such pay and allowances as the Board may prescribe:-

Provided that the payment of allowances under clause (2) of clause (3) shall be subject to all other conditions under which such allowances are admissible.

Provided further that such proportion of such pay and allowances shall not be less than the subsistence and other allowances admissible under Regulations 7.2.

As per these Regulation employee is entitled for subsistence allowance.

Hence the action of DDO is not correct.

- b) As per memo No.153403/154058 dated 9-8-1991 of Secretary/ Regulation PSEB (now PSPCL) benefit of family pension scheme should also be given to the spouse of retiree, who married after his retirement, from the very next day of the death of retiree. Hence the action of AO/Pension is not correct.
- c) As per MSR Part-I vol.1 Rule 8.54 © commuted leave may be granted to corporation employee on medical certificate only. This is to be granted for the self-treatment of an employee. Commuted leave cannot be granted for the treatment of relative of an employee. Hence the action of Addl. SE is not correct.
- d) As per Regulation 7 (i) (iii) of MSR part-2, 14 days special causal leave to female employee for undergoing tubectomy Operation ( in case of non-puerperal sterilization) are admissible. Hence rejection of leave by Addl. SE is not correct.

Ans.4.a) PSPCL vide memo NO.73430/73500 dated 8-10-2012 of CE/HRD PSPCL Patiala issued the instructions regarding child care leave for female employees which are as under:-

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

Period of child care leave taken		Balance of child care leave		Signature and designation of Head office/certifying officer.
From	To	From	To	

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

Ans. 4.b) i) As per Finance Circular No.57/92 dated 26-11-92 and 8/93 dated 8-2-93 instruction regarding determination of higher and lower post for the purpose of pay fixation on promotion is as below:-

- i) A post having the lower minimum basic time scale of pay shall generally be considered the lower post as compared to a post having higher minimum of the basic scale and for this purpose senior scale/selection grade given shall not be taken into account.
- ii) Where the minimum of the basic time scale of pay of the two posts is the same, the post having higher maximum of the basic scale shall be considered the higher post

iii) Where the time scale of both the higher and lower posts are identical, the higher and lower posts shall be determined as under :-

- a) Special pay or a part of special pay in lieu of a separate higher time scale attached to any post such a post shall be treated as a higher post in relation to a lower post which carries the same or identical time scale without having attached to it the element of special pay or a part of special pay in lieu of a separate higher time scale and
- b) Corporation employee holding a post with which special pay or a part of special pay in lieu of a separate higher time scale was attached, shall continue to draw such special pay or a part of special pay in lieu of a separate higher time scale and it shall be taken into account while fixing his pay on promotion to a higher post.
- c) The question whether the higher post in the same or identical scale carried duties and responsibilities of greater importance than those attached to the lower post shall be determined by the Administration in the consultation with the Finance Section.

Ans.4,c) As per Secretary, PSEB (now PSPCL) Patiala memo No.21054/2175 dated 18-2-1997, if punishment of lowering in time scale or reversion is awarded, this will de-bar the concerned employee for promotion for next three years.

Ans.5. a) Conditions for purchase against specific works are given in delegation of power under head General condition which are as under :-

The powers are to be exercised in each case subject to the Annual purchase limit fixed by the Board as under:-

i) For purchase against stock.

SEs : Rs.10,00,000

Xens/REs : Rs. 1,25,000

ii) For purchase against Specific Works

Sr.No.	Nature of power	To whom delegated	Extent of Delegation	Remarks
1	2	3	4	5
	S.Es.		Rs.20,00,000	
	Xens/R.Es.		Rs. 7,00,000	
	Xen/(C /W)		Rs.10,00,000	
	AEE/AE (Const)		Rs.1,00,000	
	AEE/AE(DS)		Rs,1,00,000 +15000 (POL)	
	JE's I/C Sub office		Rs. 1200	

Provided further that :-

- Purchases are made against sanctioned estimates.
- Budget grant for the year is not exceeded.
- The material procured is to be actually consumed on the works during the same financial year or at the most within the 1st quarter of the next financial year.
- The annual requirement of each item is worked out in advance with a view to arrange their procurement at the level of the Competent Purchasing Authority and the quantities are not split up so as to enable their purchases at the lower competent level.

b) As per the conditions given under Delegation of Power at Sr.No.53. Purchasing Authorities are competent to allow interest free advance payment (normally 10% of the order value) to the suppliers viz. M/s BHEL, I.L. Kota and other Public Sector Undertakings, for the purchase of material and equipments of proprietary nature, if and when put forth by them.

In case the contractor (s) fails to get the interest free advance payment adjusted within the contract/delivery/ completion period, penal interest @ 18% P.A. shall be charged on the unadjusted value of the advance for the period(s) exceeding contract/delivery/completion period.

- i) 10% interest free advance shall be released along with P.O. on expiry of contractual delivery period, purchaser shall inform sale and service Business group Chandigarh as well as concerned M.U.'s of BHEL amount of un adjusted 10% advance due to pending supplies, BHEL shall confirm correctness of this pending advance payment within a month time and there will be no unilateral recovery of PSEB (now PSPCL). Immediately thereafter purchaser shall deduct this portion of advance from any of the outstanding bills of same M.U. (It is to be ensured that this deduction is made from pending invoice of same BHEL unit only.) In case there are no outstanding bills of the same manufacturing unit of BHEL, the agreed pending advance shall be refunded back to purchaser by the concerned manufacturing unit of BHEL in 30 days.
- ii) Above advance adjustment shall not be applicable for replenishment/ repair or shortages/defective rejected damaged items provided against supplied are made within contractual deliver period.
- iii) The Contract agreement cum Purchase order or work order will remain in Operation without any charge in other items and terms & conditions.

Ans.5.c) As per condition (d) given under D.O.P.,Sr.No.48-A, No tender quotation shall be accepted unless at least three tenders have been received, but where less than three tenders have been received and re-invitation of tenders is considered uneconomical, the approval of next higher authority shall be obtained. This condition does not apply to Central Purchase Committee/Project Purchase Committee/ Purchase Committee (General).