

SOLUTION TO QUESTIONS-SAS-PART-I SESSION 7/2013, Paper-I

Ans:1 (a) (i) The following items of expenditure incurred by an Executive Engineer without provision of funds are not placed under objection by the Audit Office.

- (i) Expenditure on works-in progress at the end of the previous financial year.
- ii) Expenditure on minor works repairs and tools and plant up to ten percent of the provisional allotment for each of these purposes.
- iii) Expenditure on establishment on the basis of that incurred in the last month of the preceding year.

Ans:1 (a) (ii) : Following points, inter alia should be covered in the review of a Superintendent of WAD section while reviewing a monthly account received from an xen(ddo):

- a) Expenditure on all large works, in connection with which any contract has been sanctioned by an authority higher than the Divisional Officer.
- b) The spirit of the instructions in clause (a) should also be observed generally in the audit of vouchers, especially contractors' bill relating to other work and services.
- c) In case where the value of stores issued is recoverable from a contractor, it should be seen, value of the stores used in the construction is made from in accordance with the rules.
- d) A special watch should be kept over the " Issue Rates" so that practices likely to put the Government to loss may be challenged, if they come to notice.
- e) In the case of running account bills for works executed on lump-sum contracts it should be seen that the method stated to have been employed for ascertaining the value of the work done is not prima facie open to objection.

Ans:1 (b) There are four main stages in the project for a work, namely, administrative approval, expend. sanction, technical sanction and appropriation of funds. It is the fundamental rule that no normal work shall be commenced or liability incurred in connection with it until a properly detailed design and estimate has been sanctioned except in cases of urgency/emergency under the orders of superior authority.

Estimate is required at two stages, viz. at the time of administrative approval and at the time of technical sanction. Detailed estimate is prepared when technical sanction is accorded. Tech. sanction is in a way a guarantee that the project proposal is sound and estimates are based on adequate data..

Besides this register of schedule of rates plays a valuable role in preparation of an estimate. Schedule of rates must always be kept updated.. Divisional accountant must see that (i) schedule rates present a true picture of local market rates and have not become obsolete, (ii) rates entered in estimate agree with the schedule of rates. Any deviation must be explained in detail. Register of works must be maintained in the divisional office and should be regularly checked by the divisional accountant. Flow of expenditure shall be watched by the divisional accountant. if expenditure has exceeded the sanctioned amount of estimate, it will be kept under objection and put up to the divisional officer for regularization.

Ans:2 (a)

(i) The divisional officer will receive back the expired cheque, cancel it and draw a fresh cheque in lieu thereof. The fact of cancelled cheque will be recorded on counterfoil of old cheque and cheque no. & date of old cheque will be recorded on counterfoil of new cheque. An entry to this effect will also be recorded in cash book in body only column in red ink.

(ii) Upon cancellation of a cheque, note will be recorded on counterfoil of cancelled cheque. Bank will be informed to stop payment of the cheque. A minus entry will also be recorded in cash book. Counter reference against original entry will also be recorded.

(iii) The money received will immediately be handed over to another officer in charge of a cash book who will deposit it in the account of the company.

(iv) Cash found surplus will be taken as misc. receipt on receipt side of cash book. Cash found short will be debited to misc. advances on payment side and balances will be made to agree with actual balance.

(v) Errors discovered before submission of account to head office will be corrected by drawing pen through incorrect entry and inserting correct one with red ink between the lines and initialled by the divisional officer. If accounts have been sent to head office, intimation of error will be sent to head office and correction made through a journal voucher entry.

Ans:2 (b) (i) Suspense accounts are meant for temporary transactions that cannot immediately be taken to final heads of account. Suspense accounts normally operated are (a) purchases, (2) stock, (3) Misc. PW advances, & (4) workshop (mfg.) suspense.

(ii) It is a schedule specifying rates in respect of different items of work required to be undertaken by PW Divisions. Periodical revision of rates is being made when market rates have either gone up or down.

(iii) Manufacture accounts are maintained when materials are manufactured departmentally. It is debited with value of raw materials used along with other incidental expenses and is credited with value of manufactured articles and surplus material sold. It is a sort of suspense account.

(iv) Contractors are entitled to receive advance payments for work done but not measured, secured advance for material brought to site of work, part payment of a bill etc. and other petty advances. These are called authorised aid to a contractor. Any payment given to a contractor in any other form will be treated as an Unauthorised aid to contractor.

(v) These terms are used in respect of accounts of manufacture and workshop transactions. Operation indicates the charges incurred on manufacturing operations connected with specific jobs, whereas out-turn denoted value of finished products derived therefrom.

Ans:3 (a) (i) Advance payment made to a contractor on running account for work done but not measured. Payment on account is, on the other hand made to a contractor when the work has been duly measured.

(ii) Sub-work is generally applied to a distinct unit of a large work when it is of sufficient importance to keep accounts thereof separately. Sub-head denotes different heads of account into which total cost of a work is divided for the purpose of financial control and statistical convenience, e.g. excavation, brick work, concrete, wood-work etc.

(iii) Rate of cost means total cost of work divided by its quantity and is also called cost per unit. Inclusive rate of cost means the rate of cost of entire work relating to a sub-head including cost of material, if recorded separately in accounts.

(iv) Contingencies indicate expenditure incurred in a office incidental to its mtc. e.g. stationery, stamps, telephone etc. Works contingencies denote expend. incidental to the execution of a work, e.g. sweets distributed among labourers at the time of starting of a project etc.

Ans:3 (b)(i) Before execution of a work, the divisional officer is supposed to observe following pre-conditions have been fulfilled:

- (1) Administrative approval for the work has been obtained.
- (2) Technical sanction of detailed work estimate has been obtained.
- (3) Budget grant has been sanctioned by the competent authority.
- (4) Expenditure is incurred only in accordance with other financial rules and regulations.

Ans:3 (b)(ii) Various kinds of tenders are:

- (1) Open Tenders: Invited for large works/supplies giving wide publicity through newspapers and magazine.
- (2) Limited Tenders: Invited for small works/supplies from registered contractors/suppliers.
- (3) Single tenders : invited from manufacturers/suppliers of proprietary articles/goods.

As per provisions in Purchase Regulations 1981 Material is also procured through, (i) Rate Contract, (ii) Spot tenders.

Ans:4 (a)

SR.NO.	PARTICULARS	WORK MEASURED	RATE	AMOUNT (RS.)
1	Damp-proof casing (DPC)	1350 cft	Rs.27/-cft	36450-00
2	brick work above DPC	5600 cft	Rs.37/-cft	207200-00
3	concrete work of pillars	950 cft	Rs.77/-cft	73150-00
4	wooden work	600 sft	Rs.78/-sft	46800-00
	TOTAL			363600-00
Less:				
	(1)Security @ 5% = 18180-00			
	(2)I.Tax @ 2.24%= 8145-00			
	Total = 26325-00			26325-00
	Balance Payable			337275-00
Less:	Advance:			
	(1)Steel 10 Quintal @ 3500/-=35000			
	(2)Cement 300 bags @ 272/-=81600			
	(3)Wooden sleeper 10@			
	Rs.3200/- =32000			
	Total Rs. =148600			148600-00
	NET PAYABLE			188675-00

Ans:4 (b)

Detailed precautions to be taken by SDO /Store keeper in charge of stores against losses of stores have been given in subject Code 52 of Material Accounting Manual.

The store keepers should maintain proper quantity accounts and keep the stores under their proper custody and preservation.. Stores must be kept well stacked/arranged in respective bins in the Store/godown. Each bin must be tagged with an identity card. Immediate entries of all stores issued/received should be recorded by the store keeper and balance indicated in SR/SC. He is fully responsible for any loss/shortage of stores from store/godown.

The SDO in charge of stores is equally responsible for stores under his charge. He cannot absolve himself of responsibility in case of loss or shortage of stores from store/godown. He is required to keep a strict watch over movement of stores and other transactions in books of account. Before signing any invoice or challan receipt of stores should be verified from Stock Card and add his dated initials in the stock card.

The officer incharge of stores should check weekly 20/10 items of stock selected at random and record result of check on stock cards with dated initials. Any type of discrepancies noticed by the incharge of stores should be reported to immediate higher authorities.

Ans:5:

RECEIPT SIDE

DATE	PARTICULARS	AMOUNT	ADJ.	CLASSIF.
1.5.2013	To OPENING BALANCE:	10060		24.110
13.5.13	Cash for chest	8000		CFC
15.5.13	To recovery from Sh.Ram Singh (Vr.No.3)		40000	28.868
			90000	27.101
22.5.13	To recovery from Cont.R (Vr.4)		3500	25.7
			1500	46.101
			500	62.930
	TOTAL			

PAYMENT SIDE

DATE	VR. NO.	PARTICULARS	CASH	CHEQUE NO.	AMOUNT	ADJ.	CLASSIF.
2.5.13	1	By CHEQUE DEP.INTO BANK	5000				24.501
6.5.13		CHEQUE RECD. BACK DISHONoured	-5000				24.501
8.5.13		By Cheque No.23358 issued to Contractor R returned by him being defective and fresh cheque no.23363 issued for Rs.8000/-		23363			
13.5.13		By self cheque issued for cash for chest		23364	8000		CFC

15.5.13	2	By payment to sh. Karam Chand on a/c of commuted pension	23365	637000		44.120
20.5.13	3	By payment to Sh. Ram Singh on a/c of Gratuity	23366	870000	130000	44.110
22.5.13	4	By payment to Cont. R on a/c of running bill as under: Value of work: 15000 Adv. payment 5000 Less: Security deposit: 1500 Less Cement issued : 3500 Fine for delay: 500 Net payable: 14500	23367	14500	5500	14.234
31.5.13		By Cash found short in chest	15			28.868

Certified that cash in chest counted by me on 31.5.2013 and found to be Rs.13045/- which is correct.

Sd/AO/Cash.

Closing Balance:

Notes & Coins

Revenue Stamps

Service postage stamps

Temporary Imprest

Imprest with JE 'P'

:12995/-

: 50/-

: 300/-

: 1000/-

: 3000/-

Presumption: Cheques have been issued against drawing limit received from head office.

Solution SAS-1**TOTAL MARKS:-100** $\frac{1}{6}$ **PAPER-II(REVENUE ACCOUNTS)**

Model Solution SAS II | 5-7/2013 | P-2

ANS:1Overall multiplying factor for this consumer is $= 1000 \times 250/5 \times 5/100 = 2500$ KWH Consumption for the month of may 2013 $= 438353 - 433990 \times 2500 = 10907500$ KWH unitsKVAH consumption for the month of may 2013 $= 446173 - 441794 \times 2500 = 10947500$ KWH unitsPower Factor for this period $= 10907500 / 10947500 = .9958 = 1$

Net units consumed from PSPCL = total consumption - open access consumption

 $= 10907500 - 6929095$ $= 3978405$ KWH unitsEnergy charges for this period $= 3978405 \times 6.33 = 25183303$ /-**(Up to energy charges = 5 Marks)**

HT rebate to the consumer = 20 paise per unit

 $= .2 \times 3978405$ $= 795681$ /-Power factor incentive $= (\text{energy charges} - \text{HT rebate}) \times 2.5\%$ $= 24387622 \times .025$ $= 609691$ /-

PLEC charges = first slab with 65% of CD in KW

 $= .65 \times 26488 \times .9$ $= 15495 - 50 (50 \text{ KW exemption}) = 15445$ KWPLEC charges for first slab $= 15445 \times 2.70 \times 3 \text{ hrs} \times 29 \text{ days}$ $= 3628031$ /-Second slab remaining load $= 17495 - 15495$ $= 2000$ KWPLEC charges for second slab $= 2000 \times 4.05 \times 3 \times 29$ $= 704700$ /-Total PLEC charges $= 3628031 + 704700$ $= 4332731$ /-

Meter rent = 469 /-

Service charges = 450 /-

Total rentals = 919 /-

Cross subsidy surcharge on open access units = 1.07 paise per open access units

 $= 1.07 \times 6929095$ $= 7414132$ /-

SOP for this period = energy charges + PLEC charges - HT rebate - Power factor incentive + cross subsidy surcharge

 $= 25183303 + 4332731 - 795681 - 609691 + 7414132$ SOP $= 35524794$ /-**(Up to Sale of Power SOP = 10 Marks)**Electricity duty ED = (Energy charges including open access units - HT rebate - PF incentive) $\times .13$ $= [(10907500 \times 6.33) - 795681 - 609691] \times .13$ $= (69044475 - 795681 - 609691) \times .13$

ED = 8793083 /-

ACD + meter security = 59668050 /-

Interest on ACD = 12% of ACD

 $= .12 \times 59668050$ $= 7160166$ /-**(Up to Interest on ACD = 15 Marks)**

TDS deducted = 10% of interest on ACD

 $= 716017$ /-

Net Interest payable to consumer = 7160166 - 716017 = 6444149 /-

Contd..P/2..

Bill amount for month of may 2013=SOP+ED –Net interest+ total rentals
 =35524794+8793083-6444149+919=37874647
 =37874650/-(Rounded off to Rs10/-)

(Three crores, seventy eight lakhs, seventy four thousand six hundred fifty)

(Total LS Bill = 20 Marks)

ANS:2(a)

Cross subsidy surcharge(CSS) applicable to various categories of consumers as per recent commercial circular no.22/2013 is as under:-

Category	Rate(in Paisa/unit)	Marks
Large Supply	107	1
Domestic Supply	100	1
Non-Residential Supply	114	1
Bulk Supply	85	1
Railway Traction	114	1

Total (5 Marks)

ANS:2(b)

It is the ratio of Active power to the Apparent power consumed by consumer .

(1 Mark)

Power Factor =KWH consumption/KVAh consumption

(2 Marks)

Power factor incentive to general industry is given if PF is more than .90 and to PIU ind is more than .95

(2 Marks)

ANS:2(c) Honorable PSERC has fixed the various voltage levels according to sanctioned contract demand as per condition of supply (condition no 5.2)applicable wef 1/4/2010 is as under:-

A)INDUSTRIAL(Large Supply)

Contract demand	specified supply voltage	voltage surcharge if supply voltage is less than specified voltage (as per cc 18/2011)
Upto 2500KVA	11 KV	15% of energy consumption charges.
Above 2500 KVA to 20 MVA	33/66 KV	i)2501KVA to 4000KVA 7% of energy consumption charges. ii) above 4000KVA 10% of energy consumption charges.
20 MVA to 35 MVA	66/132 KV	5% of energy consumption charges.
Above 35 MVA	132/220KV	5% of energy consumption charges.

B)DS/NRS LOADS

Contract demand	specified supply voltage	voltage surcharge if supply voltage is less than specified voltage (as per cc 18/2011)
Upto 4000 KVA	11 KV	15% of energy consumption charges.
4001 to 20 MVA	33/66 KV	10% of energy consumption charges.
20MVA to 35 MVA	66/132 KV	5% of energy consumption charges.
Exceeding 35 MVA	132/220 KV	5% of energy consumption charges.

(5 Marks)

ANS: 2(d) As per condition of supply (condition no. 8)issued by Honorable PSERC effective from 1/4/2010 Supply of the electricity to residential colonies, shopping mall/building complexes, Industrial Estates approved by the state govt. /PUDA & cooperative group housing societies/employers.

- Single point supply for residential colonies is admissible as per condition no. 8.1 sub para (i to viii)
- Single point supply for Shopping malls/building complexes is admissible as per condition no. 8.2 sub para (i to vii)

(2 Marks)

The quantum of single point supply rebate applicable to domestic category is 12% on energy consumption charges.

Whereas quantum of single point supply rebate applicable to NRS category is 10% on energy consumption charges.

(1.5 +1.5=3 Marks)

..3..

3(a)

Section 126 of the Indian Electricity Act 2003 is in regard to unauthorized use of electricity (UUE) whereas section 135 of the Indian Electricity Act 2003 is in regard to the theft of electricity and shall be dealt with in accordance to the provisions of Regulation No. 36 & 37 of Supply Code.

(2 Marks)

As per Supply Code Regulation 36 & 37 Assessment under section 126 of the act 2003. The consumer will, on basis of consumption of electricity computed to a period of 12 months, be liable to pay electricity charges at a rate 1 to twice the tariff applicable for the relevant category in which the services should have been classified.

Whereas assessment of electricity charges in cases of theft of electricity as per Section 135 of the Act and regulation 36 & 37 of the supply code. The assessment of electricity consumption is on the basis of LDHF formulae

Units assessed = $L \times D \times H \times F$, where L is the load found connected during the course of inspection /theft in KW.

the no. of days per months.

use of supply hours per day.

the demand factor.

(3 Marks)

3 (b)

The important steps to prevent Bungling in the daily cash receipts in operation S/Divns. are provided in the instruction No. 84 Sub Para 7 as per Elec. Supply Instruction Manual updated till 31.03.2011 wherein the cash collection steps maintained by the cashier/revenue staff are to follow this instruction No.7 which is described below:

7 Cash Collection Register

Separate Cash Collection Report (CCR) will be opened for accommodating the entries of cash/cheques received through SBMs. This will facilitate reconciliation of cash.

On the next day, the Sub Divn. Will generate copy of CCR on the basis of data down loaded and provided by sourcing Agency from the SBMs as necessary provision of separate software has been made in the SBM.

(5 Marks)

S: 3 (c) As per recent instruction no. 35 of the Electricity Supply Instruction Manual (ESIM) some consumer take more than one connection in the same premises to avoid conversion of supply to higher voltage and application of recent Schedule of Tariff.

(2 Marks)

As per recent instructions as per ESIM instruction no. 35.4 when a consumer is found to have more than one connection in same or different names, the PSPCL will:

- After serving a notice for clubbing of connections, effect supply at one point in case the consumers located in the premises are entitled to one connection only.
- On request, effect supply at one point if two or more consumers in the same premises have a distinct identity but are under the control of the same person (s).
- Within 3 months of the service of notice on the consumer/receipt of request from the consumer, switch over to HT supply if connected load of all such entities in the premises exceeds 100 KW.
- Within 6 months of the service of notice on the consumer, convert supply to 33 KV/66 KV at the consumers'

cost if the total contract demand exceeds 2500 KVA.

All such consumers will from the date of service of notice be billed under the tariff category applicable to the total connected load/contract demand.

Note:

Voltage surcharge will be levied in the event of supply not being converted to voltage levels

specified in (iii) and (iv) above.

(3 Marks)

QNS: 3 (d) As per ESIM Instruction no 79 & 80 updated till 31/3/2011 wherein general condition of tariff condition no 18 or Seasonal Industry means industries/factories, which by virtue of nature of their production work during part of the year up to maximum of 9 months during the period

upto Sep to 31st May, Next Year

(1 Mark)

Hon'ble PSERC vide Petition No.066 of 2011 has amended the clause no. 18(18.1 and 18.4(i)) of General Conditions of Tariff and Schedule of Charges pertaining to seasonal Rice Shellers Industries circulated vide CC No. 40/2012

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is as under:-

No.	Existing Clause.	Amended Clause.
	<p>18.1 Seasonal Industries mean industries/factories which by virtue of nature of their production, work during part of the year upto a maximum of 9 months during the period of Sept.01 to 31st May, next year.</p>	<p>18.1 Seasonal Industries mean industries/factories, which by the virtue of nature of their production, work during part of the year up to a maximum of 9 months during the period of Sept.01 to 31st May, next year. However, seasonal period for rice shellers shall be during the period 1st October to 30th June, next year</p>
2.	<p>18.4(i) For exclusive seasonal industries, Monthly minimum charges as applicable in respective schedule of tariff shall be levied on full sanctioned load for the period these industries work during seasonal period of 9 months (from 1st September to 31st May next year). However, this working period shall be taken as minimum 4.5 months for the purpose of billing/levy of MMC on month to month basis. Industries which work for more than 9 months and up to 12months billing shall be done /monthly minimum charges levied on full sanctioned load as mentioned below for the seasonal period of 9 months and for the remaining 3 months (i.e. 1st June to 31st August) billing shall be done as per tariff applicable to general industrial consumers tariff rate /rate of monthly minimum charges shall be given in schedule of tariff for large supply /medium supply/small power and as applicable depending up to the sanctioned load.</p>	<p>18.4(i) For exclusive seasonal industries, Monthly minimum charges as applicable in respective schedule of tariff shall be levied on full sanctioned load for the period these industries work during seasonal period of 9 months (from 1st Sep to 31st May next year). However, this working period shall be taken as minimum 4.5 months for the purpose of billing/levy of MMC on month to month basis. Industries. which work for more than 9 months and up to 12months billing shall be done /monthly minimum charges levied on full sanctioned load as mentioned below for the seasonal period of 9 months and for the remaining 3 months (i.e. 1st June to 31st August) billing shall be done as per tariff applicable to general industrial consumers tariff rate/rate of monthly minimum charges shall be given in schedule of tariff for large supply/medium supply/small power and as applicable depending up to the sanctioned load. However, billing of rice shellers shall be done as under: Billing for the rice sheller seasonal industry shall be done monthly. The Seasonal Minimum Energy Charges (SMEC) will principally be based on energy consumption (4800 +nx)9 wherein monthly energy consumption of 50 KW rice sheller will be taken as 4800 units in accordance with LDHF formula (L-Load:50KW,D-days:24 days. H-Hours:10, F-demand factor:0.4): where n" represents numerical number rounded off to two decimal point and will be positive/negative. 0,1,2,3,4,5.... Upto n" for each 10 KW increase/decrease, respectively with respect to base load of 50 KW. "X" has been taken as 400 units per 10 KW change in load over base load of 50 KW. Once the amount equivalent to minimum energy charges for 9 months (seasonal period) is deposited by the consumer in the form of consumption, thereafter the bill shall be raised on actual consumption only. During off season period, if the consumption of the consumer exceeds the base energy units worked out with energy consumption formula (48/00+nx), 1/3rd extra monthly energy charges at seasonal tariff rate in addition to regular off season energy charges during that month shall be charged.</p>

1. Rice Sheller consumers shall not be required to serve any advance notice before closing/starting of the unit.
2. The Rice Sheller consumers shall also not be required to give an undertaking not to run his sheller during off season.

(4 Marks)

ANS 4 (a):-

The large supply industrial consumers drawing loads between the period from 22hrs. to 6 hrs. night are known as night load industrial consumer.

As per Section 62(3) of Indian Elec. Act 2003, the Appropriate Commission can determine the tariff under this act for different trades during any specified period or the geographical position of any area, the nature of supply and the purpose for which the supply is required."

Hon'ble PSERC approves the proposal of PSPCL for introduction of Time of Day (ToD) Tariff for six months (October to March) of the year, during off peak hours from 22.00 hrs to 06.00 hrs for Large Supply Industrial category, and approves rebate of Rs.1/- unit on the normal tariff for this category. There will not be any change in the duration of peak load hours restrictions which will not be for more than 3 hours in the evening between 18.00 hours to 22.00 hours and will continue to be governed as per existing instructions.

(5 Marks)

ANS 4(b)

The consumer can take the remedial measure if receives energy bill consumed for excessive consumption as per Regulation 35/35.1 to 35.4 of Elec. Supply Code framed by Hon'ble PSERC. The energy bill for excess consumption will be dealt as per the Regulation 35.4 of the Elec. Supply Code as explained under:-

If on examination of a complaint, the Licensee finds a bill to be erroneous bill will be issued to the consumer indicating a revised due date of payment, which will not be earlier than seven days from the date of delivery of the revised bill to the consumer. If the amount paid by the consumer under Regulation 35.1 is in excess of the revised bill, such excess amount will be refunded through adjustment first against any outstanding amount due to the Licensee and then against the amount becoming due to the Licensee immediately thereafter. The Licensee will pay to such consumer interest on the excess amount for twice the SBI's Short Term PLR prevalent on first of April of the relevant year from the date of payment till such time the excess amount is adjusted.

(5 Marks)

ANS 4 (c)

The unbilled revenue is the revenue which is not billed during the financial year ending 31st March. The energy bills raised after 31st March pertaining to the revenue of the financial year ending 31st March, the revenue received against these bills is adjusted to the previous financial year through transfer entry order (TEO) to the closing financial year in the month of April/May when the billing cycle for the financial year completed.

(4 Marks)

ANS 4 (d)

As per General Condition of Tariff, ESMI 79 & 80 standard instruction Sl .10 Force Major Clause is applicable for Arc/ Induction Furnaces:

In the event of lockout due to labour problems, failure/damage of EHV Power transformer (33 KV & above), failure on the part of PSPCL to supply power, fires, earth quakes, floods, tempests and lightning directly resulting into closure of industry or normal supply hours reduced through specific order of the PSPCL for power regulation purposes thereby effecting the normal working of the industry.

(3 Marks)

The consumer shall be required to pay monthly minimum charges (MMC) as applicable to the Large Supply Consumers and not the PIU MMC charges rates.

(2 Marks)

competent authority for approval under the force major clause for Arc/Induction Furnaces is that of the load sanctioning authority. (1 Mark)

ANS 5(a) Comments:-

The connected load of uninterrupted power supply (UPS) Apparatus is to be taken as the Condition No. 9.4 of Condition of Supply effective from 01.4.2010 which is defined as under:-

9.4 The connected load of UPS indicated in KVA will be converted into KW by multiplying with the power factor of 0.90. However, sockets installed on the output side of UPS will not be taken into account. **Therefore, the connected load of this UPS will be treated as 400 watts by the checking squad of Enforcement.** (5 Marks)

ANS 5 (b): As per the regulation 14/14.2 of electricity supply code the security (consumption required to be deposited in accordance with regulation 15.1 on the basis of average monthly consumption applicable as per PSPCL CC 28/2010.

AND interest on this security consumption is admissible to the consumer as per supply code regulation 17/(17.1 to 17.4).

(2 Marks)

The interest on security is admissible as per the section 47 sub-section (4) of The Electricity Act 2003.

(2 Marks)

The %age rate of interest granted by PSPCL on security deposit 12-13 @ 12%.

(1 Mark)

ANS:5(c) Overall multiplying factor for this consumer is $= 1000 \times \frac{1}{1} \times \frac{1}{1} = 1000$

KWH Consumption for the month of June 2013 $= 30734 - 30237 \times 1000 = 497000$ KWH units

KVAH consumption for the month of June 2013 $= 31074 - 30575 \times 1000 = 499000$ KVAH units

Power Factor for this period $= \frac{497000}{499000} = .9959$

Energy charges for first 100 units $= 100 \times 6.45 = 645$ /-

Energy charges for remaining units $= 496900 \times 6.58 = 3269602$ /-

Energy charges for total units $= 3270247$ /-

(Up to energy charges 3 Marks)

25% extra tariff applicable due to independent feeder $= .25 \times 3270247 = 817561$ /-

(Up to 25% extra tariff 5 Marks)

Total energy charges $= 3270247 + 817561 = 4087809$ /-

HT rebate to the consumer $= 15$ paise per unit

$= .15 \times 497000$

$= 74550$ /-

Power factor incentive $= (\text{energy charges} - \text{HT rebate}) \times 2.5\%$

$= (4087809 - 74550) \times .025$

$= 100331$ /-

Meter rent $= 469$ /-

Service charges $= 450$ /-

Total rentals $= 919$ /-

SOP for this period $= \text{energy charges} - \text{HT rebate} - \text{Power factor incentive}$

$= 4087809 - 74550 - 100331$

SOP $= 3912928$ /-

Electricity duty ED $= \text{SOP} \times .13$

$= 3912928 \times .13$

ED $= 508681$ /-

Total bill amount for month of June 2013 $= \text{SOP} + \text{ED} + \text{total rentals}$

$= 3912928 + 508681 + 919$

$= 4422528 = 4422530$ (Rounded off to Rs.10/-)

$= 4422530$ /- (Rs. Forty four lacs twenty two thousand five hundred Thirty only)

(Total LS bill 10 Marks)

Paper-III ACTS, RULES & REGULATIONS

Answer to Q.No.1:- a) Standard of performance of licensee: Section 57 of Electricity Act, 2003

(1) The Appropriate Commission may, after consultation with the licensees and persons likely to be affected, specify standards of performance of a licensee or a class of licensees.

(2) If a licensee fails to meet the standards specified under subsection (1), without prejudice to any penalty which may be imposed or prosecution be initiated, he shall be liable to pay such compensation to the person affected as may be determined by the Appropriate Commission:

Provided that before determination of compensation, the concerned licensee shall be given a reasonable opportunity of being heard.

(3) The compensation determined under sub-section (2) shall be paid by the concerned licensee within ninety days of such determination.

Q.No.1:- b) Procedure for tariff order: Section 64 of Electricity Act, 2003.

(1) An application for determination of tariff under section 62 shall be made by a generating company or licensee in such manner and accompanied by such fee, as may be determined by regulations.

(2) Every applicant shall publish the application, in such abridged form and manner, as may be specified by the Appropriate Commission.

(3) The Appropriate Commission shall, within one hundred and twenty days from receipt of an application under sub-section (1) and after considering all suggestions and objections received from the public,-

(a) issue a tariff order accepting the application with such modifications or such conditions as may be specified in that order;

(b) reject the application for reasons to be recorded in writing if such application is not in accordance with the provisions of this Act and the rules and regulations made thereunder or the provisions of any other law for the time being in force:

Provided that an applicant shall be given a reasonable opportunity of being

heard before rejecting his application.

(4) The Appropriate Commission shall, within seven days of making the order, send a copy of the order to the Appropriate Government, the Authority, and the concerned licensees and to the person concerned.

(5) Notwithstanding anything contained in Part X, the tariff for any inter-State supply, transmission or wheeling of electricity, as the case may be, involving the territories of two States may, upon application made to it by the parties intending to undertake such supply, transmission or wheeling, be determined under this section by the State Commission having jurisdiction in respect of the licensee who intends to distribute electricity and make payment therefor:

(6) A tariff order shall, unless amended or revoked, shall continue to be in force for such period as may be specified in the tariff order.

Q.No.1:- c) Tariff Regulations: Section 61 of Electricity Act, 2003

The Appropriate Commission shall, subject to the provisions of this Act, specify the terms and conditions for the determination of tariff, and in doing so, shall be guided by the following, namely:-

(a) the principles and methodologies specified by the Central Commission for determination of the tariff applicable to generating companies and transmission licensees;

(b) the generation, transmission, distribution and supply of electricity are conducted on commercial principles;

(c) the factors which would encourage competition, efficiency, economical use of the resources, good performance and optimum investments;

(d) safeguarding of consumers' interest and at the same time, recovery of the cost of electricity in a reasonable manner;

(e) the principles rewarding efficiency in performance;

(f) multi year tariff principles;

(g) that the tariff progressively reflects the cost of supply of electricity and also, reduces and eliminates cross-subsidies within the period to be specified by the Appropriate Commission;

(h) the promotion of co-generation and generation of electricity from renewable sources of energy;

(i) the National Electricity Policy and tariff policy:

Provided that the terms and conditions for determination of tariff under the Electricity (Supply) Act, 1948, the Electricity Regulatory Commission Act, 1998 and the enactments specified in the Schedule as they stood immediately before the appointed date, shall continue to apply for a period of one year or until the terms and conditions for tariff are specified under this section, whichever is earlier.

Answer to Q No. 2 a)

Disposal of Business is made by the Board as per the following Regulations of Conduct of Business, 1980 :-

Regulation No. 3: The Board shall be collectively responsible for all executive orders issued on its behalf in accordance with these regulations.

Regulation No. 4: (i) All cases referred to in the First Schedule appended to these regulations shall be brought before the Board in accordance with the provisions of regulations contained in Part-II of these regulations.

(ii) All cases referred to in the Second Schedule shall be disposed of collectively by the Whole time-Members of the Board on its behalf. "Collectively" means by majority. The Chairman shall have a casting vote when Whole-time Members are evenly divided. However, where the Whole-time-Members decide a case in circulation and one or more Members disagree with the decision being taken, the case shall be discussed by the next higher authority i.e. the Board before a final decision is taken.

Regulation No. 5:- No case in regard to which the Finance Section is required to be consulted under Regulation 19 shall be discussed by the Board or the Whole-time-Members, as the case may be, unless the Finance Section had an opportunity for its consideration.

Provided that consultation with Finance Section shall not be necessary in the case of proposals which are governed under the Board's Purchase Regulations.

Regulation No. 6:- It shall not be necessary to bring any other case before the Board. All other cases shall be disposed of in accordance with the general or special orders passed by the Chairman.

Regulation No. 7. All orders or instruments made or executed by or on behalf of the Board shall be expressed to be made or executed in the name of the Board. *cr*

Regulation No. 8. Every order or decision of the Board shall be authenticated by the signatures of the Chairman or in his absence by the signatures of a Whole-time-Member. All other instruments issued or executed by or on behalf of the Board shall be authenticated by the signatures of the Secretary, Deputy Secretaries, Personnel Officer/Under Secretaries or any other Officer as may be specifically empowered by the Chairman in this behalf.

Regulation No. 9. The orders or decisions of the Board, after their due authentication by the Chairman or a Whole-time-Member in the manner stated in Regulation 8, shall be communicated by the Secretary, Deputy Secretaries, Personnel Officer/Under Secretaries or such other officer as may be specifically empowered by the Chairman in this behalf.

Answer to Q No. 2 b) Instructions for amendments of Purchase Orders/Contracts under Purchase Regulations, 1981 are as under:-

- (i) Amendments of Purchase Orders/Contracts not involving additional financial liabilities or variations in characteristics and quality laid down in the specifications/ Purchase orders shall be made with the approval of following competent authorities :-

Authority which accepted
Original Tenders

Authority for approving
amendments not involving additional financial commitment

- a) Board
- b) Whole-time-Members
- c) Central Purchase Committee,
Project Purchase Committee,
Purchase Committee (General)
- d) Chief Purchase Officer/Directors/

- Member Incharge
- Member Incharge
- Chief Purchase Officer/Directors/
Superintending Engineers/ Deputy Secy.
- Purchase Officers/Deputy Directors

Superintending Engineers

Executive Engineers.

- (ii) The exercise of powers under (i) above shall be subject to the following further conditions:-
- a) Amendments for variations in the quantities of items/components at tendered rates upto a limit of 10% of the original order value shall be made with the approval of next lower authority.
 - b) For the amendments involving additional financial commitment, the approval of the Authority which originally approved the case shall be obtained. Cases for extension in delivery period where condition of genuine delay are satisfied shall be approved by the Chief Engineer concerned in respect of purchase orders/ Contracts issued with the approval of Board/WTMs/CPC/PPC after getting the same pre-audited. The orders for extension in delivery period shall be quantified and well reasoned. In case additional/ financial commitment is involved, Finance Section shall be consulted before approving the delivery period extension. A monthly report of such cases shall be submitted to Member/Incharge.
 - c) The Deputy Secretary, Chief Purchase Officer, Directors and Superintending Engineers shall be competent to approve minor variations of technical nature and waive/relax inspection and testing requirements against submission of test certificates.
 - d) The proposals where the "Force Majeure" clause is proposed be invoked in any purchase proposal concurrence/advice of finance to the proposal, should invariably be obtained.

Answer to Q No 3a)**Taking part in Politics and Elections by Board/PSPCL employees:-**

(1) No Board employee shall be a member of, or be otherwise associated with, any political party or any organisation which takes part in politics nor shall he take part in, subscribe in aid of, or assist in any other manner, any political movement or activity.

(2) It shall be the duty of every Board employee to endeavour to prevent any member of his family from taking part in subscribing in aid of or assisting in any other manner any movement or activity which is, or tends directly or indirectly to be, subversive of the Board as by law established, and where a Board employee is unable to prevent member of his family from taking part in, or subscribing in aid of or assisting in any manner, any such movement or activity, he shall make a report to that effect to the Board.

(3) If any question arises whether a party is a political party or whether any organisation takes part in politics or whether any movement or activity falls within the scope of Sub-Regulation (2), the decision of the Board thereon shall be final.

(4) No Board employee shall canvass or otherwise canvass, interfere with, or use his influence in connection with or take part in an election to any legislature or local authority:

Provided that:

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

Explanation:-

The display by a Board employee on his person, vehicle or residence, of any electoral symbol shall amount to using his influence in connection with an election within the meaning of this Sub-Regulation.

Answer to Q No. 3b) Investment, Lending and borrowing by Board/PSPCL employee

(1) No Board employee shall speculate in any stock, share or other investment.

Explanation:

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.

(2) 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 in Sub-Regulation (1) or Sub-Regulation (2), the decision of the Board thereon shall be final.

(4) (i) 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.

(ii) When a Board employee is appointed or transferred to a post of such nature as would involve him in the breach of any of the provisions of Sub-Regulation (2) or Sub-Regulation (4), he shall forthwith report the circumstances to the prescribed authority and shall thereafter act in accordance with such order as may be made by such authority.

Answer to Q 4 a) **Jurisdiction of the State Commission.** — (1) Subject to the other provisions of this Act, the State Commission shall have jurisdiction—

- (a) to entertain—
 - (i) complaints where the value of the goods or services and compensation, if any, claimed exceeds rupees twenty lakhs but does not exceed rupees one crore; and
 - (ii) appeals against the orders of any District Forum within the State; and
 - (b) to call for the records and pass appropriate orders in any consumer dispute which is pending before or has been decided by any District Forum within the State, where it appears to the State Commission that such District Forum has exercised a jurisdiction not vested in it by law, or has failed to exercise a jurisdiction so vested or has acted in exercise of its jurisdiction illegally or with material irregularity.
- (2) *A complaint shall be instituted in a State Commission within the limits of whose jurisdiction,—*
- (a) *the opposite party or each of the opposite parties, where there are more than one, at the time of the institution of the complaint, actually and voluntarily resides or carries on business or has a branch office or personally works for gain; or*
 - (b) *any of the opposite parties, where there are more than one, at the time of the institution of the complaint, actually and voluntarily resides, or carries on business or has a branch office or personally works for gain, provided that in such case either the permission of the State Commission is given or the opposite parties who do not reside or carry on business or have a branch office or personally work for gain, as the case may be, acquiesce in such institution; or*
 - (c) *the cause of action, wholly or in part, arises.*

Answer to Q 4 b). Rejection of Tenders

The following types of tenders shall be rejected:-

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

Answer to Q 4 c) :- "competent authority" means—

- (i) the Speaker in the case of the House of the People or the Legislative Assembly of a State or a Union territory having such Assembly and the Chairman in the case of the Council of States or Legislative Council of a State;
- (ii) the Chief Justice of India in the case of the Supreme Court;
- (iii) the Chief Justice of the High Court in the case of a High Court;
- (iv) the President or the Governor, as the case may be, in the case of other authorities established or constituted by or under the Constitution;
- (v) the administrator appointed under article 239 of the Constitution;

Answer to Q 5 a:- (i) - Power to sanction deposit works of estimates for works chargeable to Revenue Head of account

Sr. No. of delegation	Name of Power	To whom delegated	Extent of delegation	Remarks
40	To sanction deposit estimates	C.Es. S.Es. Xens/R.Es. AEs/AEEs (I/c of Sub Divisions)	Full Powers Rs. 12 Lacs Rs 2.5 Lacs Rs. 10,000/-	

(ii)- Power to sanction expenditure on T.A., D.A., refreshments etc. of the team participated in approved sports event.

Sr. No. of delegation	Name of Power	To whom delegated	Extent of delegation	Remarks
96 A	To sanction expenditure on T.A., D.A., refreshments etc. of the team participation in approved sports event	Secretary Director/I.R. Joint Director/Sports A.M.	Full Powers Upto Rs. 25,000/- for each event. Upto Rs. 10,000/- for each event. Full Powers (With concurrence of Finance)	On sports event duly approved by the Board. -do- On sports event not covered in the approved list.

Answer to Q 5 (b) (i) Regulation No. 12:- Prohibition of disclosure of

confidential information: No member of the Council except with the previous permission of the Chairman in writing shall disclose to any person, other than a member of the Board or of the Council or of a Committee, any information relating to the affairs of the Council or allow such persons to inspect or have access to any books, documents or other papers relating to the business of the Council or of a Committee, which are required to be treated as confidential.

(ii) Regulation No. 9:- Matters not to be discussed:-

The Chairman shall, if in his opinion it would be contrary to the public interest to discuss or answer any particular matter relating to the Board at a meeting of the Council, exercise his discretion to disallow such matter.

Answer to Q 5 (c) :- The buyer shall make payment to the supplier

- on or before the date agreed upon between him and the supplier in writing. The agreed date in no case can be of maximum 45 days from the date of acceptance.
- Where there is no agreement in this behalf, before the appointed day; i.e., 15 days from the date of acceptance.

Without considering or referring anything in any agreement or in any law, where the buyer fails to make payment to the supplier as mentioned above, he shall be liable to pay compound interest with monthly rests on that amount from the appointed day or as the case may be from the next day of the date agreed upon at three times of the bank rate notified by Reserve Bank of India.

The disputes in respect of any amount due (principal or interest), shall be referred to Micro and Small enterprises Facilitation Council.

Answer to Q. No.1:

Gross qualifying service

	Year	Month	Days
Date of Retirement	2013	03	31
Date of appointment	1979	04	28

(27.4.79 AN i.e. from 28.4.79)	33	11	04
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Interruption

E.O.L. 25.2.88 to 15.4.88	0	01	20 (assuming on pvt. affairs)
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Dies non period

(1.4.10 to 2.5.10)	0	01	02
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Net	0	02	22
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Net Qualifying service

Gross	33	11	04
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Interruptions	0	02	22
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	33	08	12
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Half yearly = $33 \times 2 + 1 = 67$ restricted to 66PAY FIXATION (period) 16650-39100

+6850 GP

Rs.

30850

16650-39100

+8500 GP

Rs.

1.3.10

1.3.11

2.1.00 Dies Non period3.4.11

Say 1.4.2011 31780

1.4.2012 32740

27.7.12

Promoted

31.3.13

35380

(32740+990+1650)

35380 (Retired)

Basic Pension = $35380 \times 50\%$ = Rs. 17690/PMDCRG = $35380 + 25474(\text{ADA @ } 72\%) = 60854 \times 56/4 = 1004091$

Maximum Rs. 10,00,000/-

Commutated value

(a) If applied upto 31.3.2013 = $17690 \times 40\% \times 12 \times 8.371 = \text{Rs. } 7,10,798/-$ (b) If applied after 31.3.2013 = $17690 \times 20\% \times 12 \times 8.371 = \text{Rs. } 3,55,399/-$

Answer to question no. 2 (a)

Under Sr. No.3 of Appendix (Regulation-25) of Main Service Regulation Vol-III (TA Regulations), the following authorities are empowered to sanction the absence of an employee from the Headquarters and journey beyond sphere of his duties.

Head of the Departments

Full powers in individual cases provided the absence is for reasons of a public nature, which should be stated and does not exceed 60 days in each case.

SEs

Full powers in individual cases provided the absence is for reasons of a public nature, which should be stated and does not exceed 60 days in respect of employees under their control.

Dy. C.As

Full powers in individual cases provided the absence is for reasons of a public nature, which should be stated and does not exceed 60 days in respect of employees under their control.

Dy. C.A/revenue and Dy. C.A/ works shall also exercise these powers in respect of A.O./Field & A.O./Works respectively.

XENS/RES

Full powers in individual cases provided the absence is for reasons of a public nature, which should be stated and does not exceed 60 days in respect of employees whom they can appoint.

Answer to Question No. 2(b)

Under Regulation 2.33 of Main Service Regulation Vol-I, 'Honorarium' means a recurring or non-recurring payment granted to a Board/PSPCL employee from the Board/PSPCL Funds as remuneration for special work of an occasional nature or intermittent character whereas Under Regulation 2.21 of Main Service Regulation Vol-I, 'Fee' means a recurring or non-recurring payment to a Board/PSPCL employee from a source other than the Board/PSPCL Funds, whether made directly to the Board employee or indirectly through the intermediary of Board/PSPCL.

Answer to Question No. 2 (c)

Finance Circular No. 29/2010 dated 28.7.2010

- | | | |
|-------|---------|--|
| (i) | Group A | = Grade pay of Rs. 5500/- & above of all the posts including HAG Scale of Rs. 67000-79000
Besides above all the present Group 'A' posts irrespective of the monetary limit of the Grade Pay |
| (ii) | Group B | = Grade Pay of Rs. 4300/- & upto Rs.5499/- of all the posts |
| (iii) | Group C | =Grade Pay of Rs. 2200/- to Rs.4299/- of all the posts. |
| (iv) | Group D | =Less the Rs. 2200/- of all the posts. |

Answer to question no. 3 (a)

In the following circumstances employees shall be deemed to have been placed under suspension by an order of appointing authority under Regulation 4 (2) of PSEB Employees Punishments and Appeal Regulations, 1971

- (b) with effect from the date of his detention, if he is detained in custody whether on a criminal charge or otherwise, for a period exceeding forty-eight hours;

NOTE The deemed suspension of an employees is operative for the period of custody only. Once the period of custody is over, the appointing authority should carefully consider his continued suspension even beyond the period of custody depending upon the merits of the case under investigation.

- (c) with effect from the date of his conviction, if in the event of conviction for an offence, he is sentenced to a term of imprisonment exceeding forty eight hours and is not forth with dismissed or removed or compulsorily retired consequent to such conviction.

Explanation The period of forty eight hours referred to in clause (b) of this sub-regulation shall be computed from the commencement of the imprisonment after conviction and for this purpose, intermittent periods of imprisonment, if any, shall be taken into account.

(3) Where a penalty of dismissal, removal or compulsory retirement from service imposed upon an employee under suspension is set aside in appeal or on review under these regulations and the case is remitted for further inquiry or action or with any other directions, the order of his suspension shall be deemed to have continued in force on an from the date of the original order of dismissal, removal or compulsory retirement and shall remain in force until further orders;

(4) where a penalty of dismissal, removal or compulsory retirement from service imposed upon an employee is set aside or declared or rendered void in consequence of or by a decision of a court of law and the punishing authority, on a consideration of the circumstances of the case, decides to hold a further inquiry against him on the allegations on which the penalty of dismissal, removal or compulsory retirement was originally imposed, the employee shall be deemed to have been placed under suspension by the appointing authority from the date of the original order of dismissal, removal or compulsory retirement and shall continue to remain under suspension until further orders.

Answer to question no. 3 (b)

The following procedure is prescribed for accounting the short-leave:-

- (1) Short Leave for two hours or less should be treated as one third day's casual leave.
- (2) Short leave for more than two hours should be considered as half day's casual leave, up to three and a half hours and as full day's casual leave if it exceeds three and a half hours.
- (3) The account of short leave should be adjusted in the casual leave account maintained in the Branch/Office.

Answer to question no. 4 (a)

As per instructions contained in Regulation 10.6 (c) of MSR Vol-I, Part-I the employees on foreign services out of India, if he so chooses, may accept gratuity from the foreign Government but the service rendered by him with that Government shall not qualify for pension under the Punjab State Electricity Board/PSPCL. The gratuity so accepted shall be credited into the General Provident Fund or the Contributory Provident Fund account, as the case may be, of the employee concerned. In this case the employee had retained the amount of gratuity, which is not in order. Employee is required to deposit the amount of gratuity so received in his GPF account.

Answer to question no. 4 (b)

GPF Statement and calculation of Interest for the year 2011-12

S.No.	Month	Regular Subscription (in Rs.)	Refund of Advance (in Rs.)	Withdrawal (in Rs.)	Product. (in Rs.)
1.	March-April	Included in the balance	-	-	51327
2.	April-May	2500	1500	-	55327
3.	May-June	2500+4080	1500	-	63407
4.	June-July	2524	1500	-	67431
5.	July-August	2500+20509	1500	-	91940
6.	August-September	2500	1500	32000	63940
7.	September-October	2500	1500		67940
8.	October-November	2500			70440
9.	November-December	2500+4932			77872
10.	December-January	2500			80372
11.	January-February	2500			82872
12.	February-March	2500			85372
13.	March-	2500			-
		59545	9000	32000	858240

Interest

Total Product	Rs. 858240
1.4.11 to 30.11.11	Rs. 531752
1.12.11 to 31.3.12	Rs. 326488
<u>531752</u> × 8%	= Rs. 3545.01
12	
<u>326488</u> × 8.60%	= Rs. 2339.83
12	
Total Interest =	Rs. 5884.84 say Rs. 5885
Opening Balance	Rs. 51327
Add Regular Subscription	Rs. 59545
Including arrear of DA & Pay Revision	
Add refund of advance	Rs. 9000

Contd - 2

-2-

Add accrued Interest	Rs. 5885
Less Withdrawal	Rs. 32000
Closing Balance as on 31.3.2012	Rs. 93757

Answer to question no. 5

Period	1880-3300 (in Rs.)	2000-3500 initial 2100 (in Rs.)	6750-11050 (in Rs.)	8550-13700 (in Rs.)	8550-13700 (in Rs.)	10700- 15350 (in Rs.)	16650- 39100+6850 GP (in Rs.)
1.1.86	1880						
1.1.87	1920						
1.1.88	1960						
13.3.88		2100 (para-2 (b)					
1.1.89	(2050)	2150					
1.1.90		2200					
1.1.91		2250					
1.1.92		2350					
1.1.93		2400					
1.11.93	(old scale)	2400					
1.1.94		2460					
1.1.95		2580					
1.1.96		2640	8275				
1.1.97			8550				
13.3.97				9100			
1.3.98				9400			
1.3.99				9700			
1.3.2000				10,000			
1.3.01				10350			
1.3.02				10700			
2.5.02 Promotion as AO in the same Scale					11050		
1.3.03					11400		
1.3.04					11750		
13.3.04 2 nd time bound scale						12500	
1.3.05						12900	
1.1.06							24000+6850= 30850