

Solution SAS Part 1 Paper 1 month 7/2015

1. (a) 1. **CA 21 & CA 22:-** As per Meter accounting manual Subject code 2 there are old version of ME-1 & ME-2 Register respectively, CA 21 is used for receipt of new meter from ME Sub Division & CA-22 is used for recording the receipt of meters at the sub division new & repaired & return of defective/damaged meters.

2. **Quotation:** As per work regulation no 3(xxix) Quotation means the rate(s), terms & conditions quoted by the contractor in response to a specific inquiry for a work And/or supply to be executed on work order basis.

3. **Splitting of work:** - As per 1.19 of works regulation The PSEB reserves the right to split up the work in the scope of this contract among more than one contractor during the progress of work, due to unsatisfactory progress of work of the contractor (The provision to reserve the right to split the work at the initial stage of award can be incorporated in specific cases where relevant with the approval of competent authority). The PSEB will not entertain any claim from any contractor as a result of such splitting up. The PSEB also reserves the right to exclude/include any item of work from/into scope of contract during the progress of work due to any reason what so ever. The engineer in charge reserves the right to inject labor, T & P Material at the contractors cost at any stage of work, if the progress is not commensurate with the committed schedule & contractor will not have any right to object.

4. **Loss of "U-Cheque" in transit:-** As per subject code 3 (XV) of IUT Manual, In case of loss of "U Cheque " in transit reported by the accounting Unit in whose favour it is issued, the certificate in the following form will be issued by the issuing A U:-

Certified that U Cheque NO Dated amounting to Rs. was issued in favor of in the settlement of IUT Bill no Dated/recoveries made on his behalf.

5. **Bank:-** As per CEFA Chapter 1(4) Bank means the bank or its authorized offices/branches with which the board have made arrangements for conducting the cash transactions.

(b) 1 **Payment of Final Bill.** :- As per works regulation 3.17 after the work is completed, final bill would be paid on the certification of an officer not below the rank of Senior Xen that the work is done according to drawing & specification attached to the tender, if any addition & alteration have been carried out, detail measurements, in respect there of shall be recorded & extra payments or deductions are to be regulated as per item rate quoted by the contractor while submitting the tender & if there are any item in addition & alteration for the contractor quoted a rate the payment shall be regulated as per class for "Extra Items"

2 As per Subject code 7 note below point 4 "It is responsibility of the officer in charge where SB/SR is maintained to insure that any employee due for retirement on a particular date is not allowed to retain his services even if retirement orders are not received by him/ner.

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2. (a) General Entries:-

- In Case of Shortage Debit to Stock shortage on physical verification account (GH 22.830) & credit to Oil Stock Account (GH 21.1).
In case of Excess Debit to Oil Stock Account & Credit (GH 21.1) to Stock excess on physical verification account (GH22.810).
- Debit to EM from Supplier (GH28.930) & Credit to Security Deposit including EMD (Other than Cash) GH-46.102
- Debit to Obsolete material stock Account (GH 22.760) & Credit to Material Issued Capital/O & M (GH22.30/22.31 & 22.32/22.33)
- Debit to WDV of Retired Asset (GH-16.2) & Provision for Depreciation of fixed asset (GH-12) & Credit to Fixed Assets GH-10
- Debit GH-15.230 & Credit to GH-17.3

(b) General entries regarding deposit & contributory work

	Deposit Work		Contributory	
	Dr.	Cr.	Dr.	Cr.
Receipt of Cash	Cash		Cash	
		47.305		47.309
Expenditure of Material	47.305		GH-14	
		GH-22		GH-22
Labour Paid	GH-75		GH-75	
		Cash/Bank		Cash/Bank
Monthly Adjustment	47.305		GH-14	
		75.9		75.9
Admin Charges	GH-76		GH-76	
		Cash/Bank		Cash/Bank
Monthly Adjustment	47.305		GH-14	
		76.9		76.9
if Work Done by Regular Staff	47.305		GH-14	
		62.930		62.930
Departmental Charges @ 27.5%	47.305			
		62.930		
Departmental Charges @ 16%			GH-14	
				62.930
At Completion of Work			47.309	
				55.1
			GH-10	
				GH-14

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3. Hourly rate of machinery for departmental / private use:-

Machinery's Total Cost = $10,50,000 + 10,000 + 10,000 = 10,70,000$

Depreciation = $(10,70,000 - 10\% \text{ of } 10,70,000) / \text{Life of Asset}$

$$= (10,70,000 - 1,07,000) / 5 = 1,92,600$$

Accumulated Depreciation Upto 31.03.15 Rs. 8,00,000

Maximum 90% of 10,70,000 = 9,63,000

So Now chargeable Depreciation = $(9,63,000 - 8,00,000) = 1,63,000$

1. Hourly Rate of Machinery for departmental Use = $\{(35,000 + 15,000 + 5,000 + 4,000) \text{ (for one machine)} + 80,000(10,000/5 \times 40)\} / 2,000 = \underline{151 \text{ per Hour}}$

2. Hourly Rate of Machinery for Private Use

= $\{(35,000 + 15,000 + 4,000) + 27.5\% \text{ of } (35,000 + 15,000 + 4,000) \text{ as departmental charges} + 5,000 + 80,000 + 10\% \text{ of } 80,000 \text{ (Supervision charges)} + 1,63,000 \text{ (Depreciation)} + 13.5\% \text{ of } (10,70,000/2 + 10,000) \text{ as interest on loan}\} / 2,000$

= $398,425 / 2,000$
= 199.21 Say Rs. 200 per hour

4.

- a) As per CEFA 26.3 & 28.2 ,100% depreciation is chargeable on cost of spares at generating stations & depreciation on lease hold assets
- b) As per cefa chapter XXXI sub regulation 4 Any excess observed on physical verification of asset shall be brought into the boards books by valuing each excess item at Re. 1 each & passing the relevant accounting entry.
- c) As per chapter XXXII of CEFA sub regulation 11 Fixed asset sold by the board for which written down value is not known shall be deemed to have been sold without any loss or gain. The written down value shall be deemed to be equal to the sale proceeds.
- d) As per chapter XXIX of CEFA sub regulation X of 29.3 An asset once put to use even if underutilised shall be capitalized for its full cost.

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5. (a) 1. According to AS-10 on Accounting for Fixed Assets, the cost of an asset may undergo changes subsequent to its acquisition on account of exchange fluctuation, price adjustment, and changes in duty or similar factors. Such changes in price/cost need to be adjusted with the cost of the asset in the given case. Fire Ltd., initially accounted for 100% amount i.e., INR 100 lacs as cost of fixed asset although they paid only INR 90 lacs and kept Rs. 10 lakhs as payable to the credit of Urja Ltd. Now since the supplier has waived off the balance amount of INR 10 lacs, this should be treated as change in price and needs to be adjusted with the cost of asset as per AS-10. Therefore, the treatment given by Fire Ltd., in crediting INR 10 Lakhs as discount to Profit & Loss Account is completely wrong and needs to be corrected. It will have effect on asset depreciation also and needs adjustment. The auditor should report the matter if suitable changes are not made in the accounts.

2. Balance Sheet represents the company's position as on the last date of the accounting year. Dividend has been declared only after the balance sheet date. As per AS-4, that event is not an event which gives additional evidence of situations existing on the balance sheet date. Therefore such dividend should not be recognized for the year ending 31/3/07

(b) a) As per CEFA **Repairs and maintenance** :- Any expenditure on restoring an asset back up to the level of output/efficiency/performance at which it was, when it was first put to use is repairs expenditure.

Any expenditure on maintaining the asset up to the level of output/efficiency/performance at which it was, when it was first put to use is maintenance expenditure.

kinds of Repairs:- Repairs and maintenance are ordinarily of three kinds : first those which as a matter of regulation are carried out periodically and which are usually of the same quantity from time to time such as the painting and white washing of a building or painting of transmission and distribution and telephone steel poles; **second**, those which are not done as a matter of regulation periodically, but which it is convenient to carry out, so far as may be necessary, at the time of periodical repairs; and **third**, such occasional special repairs as become necessary from time to time, and which may have to be carried out between times of periodical repairs.

b) **Supervision Charges:-** As per CEFA chapter 1 Sub Regulation 44 this term is related to stores is applied ordinary to the charges which are levied in addition to book value & storage charges in respect of stock material sold or transferred & are intended to cover such item of the expenditure incurred on the stores as do not enter their book value & are not included in the storage charges.

c) **Storage Rate & Storage Charges:-**

These expressions denote respectively the percentage rate fixed for & charges levied on all issues of stock for capital work to cover such actual expenditure as is incurred after the acquisition of the stores on work charge establishments employed on handling & keeping initial accounts, The custody of stock & the maintenance of store godown or yards etc.

Ans. 1.

1)	CT Ratio	=	100/5 AMP
2)	Meter Ratio	=	10/5 AMP
3)	Multiply Factor	=	
	$\frac{\text{CT Ratio} \times \text{Meter own Multiplier}}{\text{Meter Ratio}}$		$\frac{100/5 \times 600}{10/5} = 600$
4)	KWH Consumption (New- Old)X MF (14690-10250)X600	=	=2664000 units
5)	KVAH Consumption (New- Old)X MF (15020-10520)X600	=	=2700000 units
6)	MDI (12.1X600)	=	7260 KVA
7)	MMC(11000 KVA X 491/-)	=	Rs.54,01,000/-
8)	Open Access Unit	=	123159 Unit
9)	Net Consumption used from PSPCL System (2700000-123159)	=	=2576841 units
10)	Energy Charges 2576841 X Rs.6.33/-	=	= Rs.1,63,11,404/-
11)	Continues Process Unit <u>2576841 X 8289 KVA</u> 11000 KVA	=	= 19,41,767 Unit
12)	Continues Process Charges 19,41,767 X 10 Paise	=	= Rs.1,94,177/-
13)	Energy Charges for Open Access 123159 X Rs.6.33/-	=	= Rs.7,79,596/-
14)	Cross Subsidy surcharge on Open Access Unit 1,23,159 X 93 Paise	=	=Rs.1,14,538/-
15)	Peak timing charges 4,26,000 X Rs.3/-	=	= Rs. 12,78,000/-
16)	Fuel Coal adjustment 25,76,841 X 5 Paise	=	= Rs.1,28,842/-
17)	EHT Rebate(Supply at 66 KVA) 25,76,841 X 25 Paise	=	= Rs.64,42,10/-
18)	TOD Rebate(Unit Consumed from 10PM-6AM) 9,24,000 X Rs.1.50/-	=	= Rs.13,86,000/-
19)	Total SOP (1,63,11,404 + 1,94,177 + 1,14,538 + 1,28,842 + 12,78,000) - (6,44,210 + 13,86,000)	=	= Rs.1,59,96,751/-
20)	SOP for ED Purpose (1,63,11,404 + 1,94,177 + 7,59,596 + 1,28,842 + 12,78,000) - (6,44,210 + 13,86,000)	=	= Rs.1,66,61,809/-
21)	ED (1,66,61,809 X 13%)	=	= Rs.21,66,035/-
22)	Octroi 27,00,000 unit X 10 paise	=	= 2,70,000/-
23)	Meter and CTP Rent 409+60	=	=Rs.469/-

Total Bill due

1. SOP	=	Rs.1,59,96,751/-
2. ED	=	Rs.21,66,035/-
3. Octroi	=	Rs.2,70,000/-
4. Meter and CTP Rent	=	Rs.469/-
5. Total Bill Amount Payable within due date	=	Rs.1,84,33,255/-
6. Bill amount payable upto 7 days after due date	=	1,84,33,255+3,19,944= Rs.1,87,53,199/-
7. Bill amount payable after 7 days upto 15 days after due date	=	1,84,33,255+7,99,861= Rs.1,92,33,116/-

Surcharge

- 1) If Bill Paid up to 7 days after due date = $(1,59,96,751+469) \times 2\% =$
Rs.3,19,944/-
- 2) If Bill paid after 7 days, up to 15 days from due date = $(1,59,96,751+469) \times 5\% =$
Rs.7,99,861/-
- 3) Interest @ 1.5% per month on gross unpaid amount including surcharge leviable after expiry of 15 days from due date till the deposit of outstanding amount.

Note: Octroi is assumed on the basis of KVAH Units if any student calculate it on the basis of KWH Units than it should be taken as correct as tariff is not cleared about this.

Ans. 2A.

- 1) Sanctioned CD = 2000 KVA
- 2) Peak Load Allowed /Sanctioned = 1500 KW
- 3) Maximum Load Allowed during peak load hours = 10% of 2000 KVAX0.9=180 KW or 50 KW whichever is less
- 4) Load up to 65% of Contract Demand = 2000KVAX65%X0.9= 1170 KW

Peak Load Exemption charges.

1. (1170KW-50KW=1120 KW)
1120 KWXR_s.2.70X3X30= Rs.2,72,160/-
2. (1500KW-1170KW=330 KW)
330KWXR_s4.05/-X3X30 Rs.1,20,285/-

Total Peak Load Exemption charges. Rs. 3,92,445/-

Ans. 2B.

- 1) Sanctioned Load = 800 KW
- 2) Sanctioned CD = 800 KVA
- 3) Load Allowed during Peak hours = 50 KW
- 4) First Block = 16.08.2014 to 15.10.2014
- 5) Second Block = 16.10.2014 to 15.12.2014

Peak Load Violation Charges.

Date	Time	Load	Charges (Rs.)
16.08.2014	20.00	90-50=40	40X25=1000
25.08.2014	22.30	124-50=74	74X50= 3700
11.09.2014	19.30	125-50=75	75X50= 3750
14.10.2014	22.00	118-50=68	68X50 =3400
21.10.2014	22.00	116-50=66	66X100=6600
25.10.2014	22.00	135-50=85	85X50= 4250
14.11.2014	21.00	126-50=76	76X100=7600
18.11.2014	21.00	154-50=104	104X100=10400
20.11.2014	18.30	104-50=54	54X50=2700
25.11.2014	21.00	112-50=62	62X50=3100
Total			46500.00

Ans. 2C. Bill issued on the basis of 11 KV meter readings as decided by Sr.Xen/Op. is not correct because:-

As per Supply Code 2014 clause no. 4.3.1. A group of new/existing HT/EHT consumers having their total contract demand above 2500 KVA, may jointly install a 33 KV or higher voltage cluster Sub-Station to be owned and maintained by them. According to clause 4.3.3., 4.3.4. and 4.3.5. the supply on the basis of consumption recorded at 33 KV or higher voltage shall be billed for electricity charges including MMC along with electricity duty, octroi, fuel surcharge and shall be apportioned to the individual consumers in proportion to the consumption recorded by the meter installed on the 11 KV feeders of each consumer at the cluster sub-station. Peak load/weekly off-day violation penalty, if any, shall be levied to individual consumer on the basis of readings recorded on the 11 KV feeder of each consumer. In case maximum demand of the cluster sub-station exceeds its sanctioned contract demand then the demand surcharge shall be levied as per General Conditions of Tariff and shall be apportioned amongst constituent consumers exceeding their sanctioned contract demand according to the maximum demand recorded over and above the sanctioned contract demand during the month.

Ans.3(a)

Nature of Supply
Connected Load

Domestic
10KW

Assessment of Electricity Charges in case of theft as per Annexure-8
Supply Code 2014

Unit Assessed (L x D x H x F)

10x30x8x30%

= 720 Unit

Tariff

0-100 @ 4.56 = 100x4.56

= Rs. 456/-

101-300 @ 6.14 = 200x6.14

= Rs. 1228/-

301-720 @ 6.56 = 420x6.56

= Rs. 2755/-

Total

= Rs. 4439/-

Fuel Surcharge

01.10.14 to 31.12.14 @ 2 Paise 720x3x0.02

= Rs. 43/-

01.01.15 to 31.03.15 @ 5 Paise 720x3x0.05

= Rs. 108/-

Total

= Rs. 151/-

SOP 4439x12x2

= Rs. 106536/-

Fuel Surcharge 151x2

= Rs. 302/-

Total SOP

= Rs. 106838/-

ED @ 13% on 1,06,838/-

= Rs. 13889/-

Amount already deposited by consumer

SOP

= Rs. 19500/-

ED

= Rs. 2535/-

Net amount recoverable due to theft

SOP (106838-19500)

= Rs. 87338/-

ED (13889-2535)

= Rs. 11354/-

Total

= Rs. 98692/-

Compounding Charges @ Rs.3000/KW

= Rs. 3000x10=30000/-

Ans.3(b) Calculation of connected load in case of Industrial consumer.

Electric Motor (3 Phase)	60 x 0.746	= 44.760 KW
Light Point including single switch controlling 10 Lamps of 40 Watts each	107x0.040 10x0.040	= 4.280 KW = 0.400 KW
Two Motors are used with approved change over switch 40 BHP and 50 BHP	50x 0.746 (Motor of higher capacity should be taken)	= 37.300 KW
One welding set (Standard make) used for repairs.	10 KVAx 0.40	= 4.000 KW
One Ups 5 KVA	5x0.90	= 4.500 KW
Total Connected Load		= 95. 240 KW

Ans.3(c) Rate of voltage surcharge for DS/NRS/BS/LS Consumers whose load/demand is released at a voltage lower than the specified in the Supply Code 2014.(CC 43/2014 dt.27-8-2014)

Sr.No.	Supply Voltage	Rate of Surcharge
1)	Consumer catered at 400 volts against specified voltage of 11 KV	15%
2)	Arc furnace loads up to 2500 KVA without specified protection system for suppressing voltage surges & other LS consumers with Contract Demand exceeding 2500 KVA and up to 4000 KVA, catered at 11 KV against specified voltage of 33/66 KV.	7%
3)	Consumers with Contract Demand exceeding 4000 kVA catered at 11 KV against specified voltage of 33/66 KV	10%
4)	Consumer catered at 33/66 KV against specified voltage of 132/220 KV s	5%

All these surcharges shall be leviable on the consumption charges including Demand charges, if any or monthly minimum charges.

Ans.4(a) As per Clause No. 35 of Supply Code 2014 a Consumer has following remedies if he receives the energy bill for excessive consumption.

A Consumer shall effect full payment of billed amount even if it is disputed, failing which the distribution licensee may initiate action treating it as a case of non-payment.

Provided that no action shall be initiated if such a consumer deposits under protest:

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

In case the consumer is not satisfied with the decision of the distribution licensee, he may after effecting payment in terms of Regulation 35.1.1. of Supply Code 2014 seek redressal in accordance with the Consumer Complaint Handling Procedure &/or PSERC (Forum & Ombudsman) Regulations 2005 notified by the Commission.

Ans.4(b) According to Commercial Circular no. 27/2014 dt. 29.05.2014, in view of PSERC order dated 28.10.13 in petition No. 3 of 2012, all LS consumers where the induction Billet Heaters/Surface Hardening Machines are installed shall be treated under PIU category w.e.f. 01/01/2014.

Ans.4(c) Electrical Capacitor:-

An Electrical capacitor is a passive electronic component that stores energy in the form of an electrostatic field. Capacitors are sensitive equipment and are liable to early damage if these are not maintained and operated properly. The main load of industrial consumers consists of induction motors which when lightly or partially loaded draw more current than what is actually required by that load to which they are connected. Installation of shunt capacitors by the consumers will improve the voltage available to them and also lower maximum demands in KVA for the same load in KW. Besides improving the voltage, power factor of the motors is also improved resulting in better performance.

Installation of capacitor provide the following benefits:-

- 1. Improvement in the voltage condition.
- 2. Improvement of Power factor of load.
- 3. Saving in surcharge due to low power factor.
- 4. Saving in demand charges where maximum demand is recorded in KVA.

Ans.4(d) As per C:C: 46/2010 dt. 23.12.2010 Competent Authority has been defined to authorize the refund given to the consumer pertaining to Audit period by constituting Refund Committee. As per C:C: 33/2014 dt. 11.06.2014 financial powers vested in preview of Refund Committees as under:-

Sr. No.	Authority to approve	Amount involved	Period for deciding case.
1.	Committee consisting of Addl.S.E./Sr.Xen(DS) concerned as Chairman along with concerned AO/Field and concerned Xen/AEE/AE(DS)	Up to Rs.1,00,000/- in each case	2 months
2.	Committee consisting of Dy.CE/SE(DS)concerned as Chairman along with Dy.CAO/Dy.CA/Zone and ASE/Sr.Xen/CSC/CBC being representative of CE/Commercial for different Circles.	Above Rs. 1,00,000/- and upto Rs. 4,00,000/- in each case.	2 months
3.	Committee consisting of EIC/CE(DS) concerned as Chairman alongwith Chief Auditor/CAO, Revenue and Dy.CE/SE/ Sale-I/Sale-II/Billing for different Zones.	Above Rs. 4,00,000/- in each case.	2 months

Ans.5(a) As per clause No. 37.2.3(b) of Supply Code 2014 The distribution licensee may allow the consumer to make the payment regarding compensation of theft in installments subject to payment of interest for the unpaid amount for the extended period beyond fifteen (15) days at SPT's Base Rate prevalent on first of April of the relevant year plus 2%. ^{SBI}

The distribution licensee may allow the payment of compensation regarding unauthorized use of energy in installments as per clause No. 36.2.4 of Supply Code 2014, subject to payment of interest on the unpaid amount for the extended period beyond thirty (30) days at the SBI's Base Rate prevalent on first of April of the relevant year plus 2%.

Ans 5(b) **MMC for Seasonal Industries:**

- i) For exclusive seasonal industries (except Rice Shellers), billing shall be done monthly and Monthly Minimum Charges (MMC) as applicable in respective schedules of tariff shall be levied on full sanctioned load/demand 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 of $4 \frac{1}{2}$ months for the purpose of levy of MMC on month to month basis. Industries which work for more than 9 months and up to 12 months, monthly minimum charges shall be levied on full sanctioned load/ demand as mentioned above for the seasonal period of 9 months. For the remaining 3 months (i.e. 1st June to 31st August) billing shall be done as per tariff applicable to general industrial consumers and Tariff rate/rate of MMC shall be as given in Schedule of Tariff for general industrial consumers and as applicable depending upon the sanctioned load/demand.

- (ii) However, billing of rice shellers (exclusive seasonal Industry) shall be done as under:-

Billing for the rice sheller seasonal industry shall be done monthly. The Seasonal Minimum Energy Chares (SMEC) will principally be based on energy consumption formula (4800 + nx)X9 wherein monthly energy consumption of 50 KW rice sheller will be taken as 4800 units in accordance with LDHF formula (L-load: 50 KW,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.....up to „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.

Ans 5(c) Time line for issue of Demand Notice:- (Regulation 6.8.3 of Supply Code)

The Demand Notice under Regulation 6.8.3 of Supply Code 2014 shall be issued by Distribution Licensee within:

- (i) 7 working days of receipt of application in case of LT Supply.
- (ii) 15 days of receipt of application in case of HT supply up to 11 KV.
- (iii) 30 days of receipt of application in case of HT/EHT (33 KV & above) supply.
- (iv) 10 working days of receipt of commission's approval in a case covered under Regulation 8.1.(c) of Supply Code, 2014.

Ans 5(d) Supply and use of electricity in Multi-Storeyed Building:

As per clause no. 6.9.4 of Supply Code 2014 Before commencement of supply or recommencement of supply after installation has been disconnected for a period of 6 months or more, the owner or occupier of multi-storeyed building more than 15 meters in height, having connected load and voltage above the limits as may be specified by the State Government under Regulation 36 of Central Electricity Authority (Measures Relating to Safety and Electric Supply) Regulations, 2010 as amended from time to time, shall give not less than 30 days notice to Electrical Inspector specifying therein particulars of such installations and supply of electricity shall not be commenced or recommenced within this period without the approval of Electrical Inspector.

SOLUTION OF SAS PART -1

PAPER III(ACTS ,RULES & REGULATIONS)

ANSWER OF QUESTION 1)

Ans a) 1) The three most important features of the Consumer Protection Act, 1986 are:

a) This is first legislation of its kind in as much as it provides for reliefs against different kinds of exploitation including defective goods, unsatisfactory or deficient services, restrictive and unfair practices.

b) The Act provides for speedy and inexpensive redressal of grievances through three tier machinery at the District, State and National level. It is an Act which also provides for inexpensive method of seeking relief. No court fee or any other charge is to be paid. Moreover, the consumer can argue his own case. Engaging an advocate is not necessary.

c) This Act gives statutory recognition to the right of consumers.

Ans b) No, Mr.Soni cannot protect himself from the above loss due to the following reasons:

1.He should have been a cautious consumer and should have thoroughly examined the product including the expiry date of the medicine before purchasing it and not depended on the seller.

2. He should have insisted on a cash memo, which is required as proof that he has purchased the medicine from that particular trader, failing which he cannot sue for compensation.

Ans c) The Central Government shall, from time to time, prepare & publish the national electricity policy and tariff policy plan, in consultation with the State Governments and the Authority for development of the power system based on optimal utilisation of resources such as coal, natural gas, nuclear substances or materials, hydro and renewable sources of energy.

Ans d). Dedicated Transmission lines means any electric supply line for point to point transmission which are required for the purpose of connecting electric lines or electric plants or generating stations or any transmission lines or sub station or generating stations or load centre.

Ans e): Stand-alone system means the electricity system set up to generate power & distribute electricity in a specified area without connecting to the Grid.

Ans f): The Regional Load Dispatch Centre shall,

- Be responsible for optimum scheduling and dispatch of Electricity within the region, in accordance with the contracts entered with the licensees or the generating companies operating in the region.

- Monitor grid operations;

- Keep accounts of the quantity of electricity transmitted through the regional grid;

- Exercise supervision and control over the inter-State transmission system.

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

ANSWER OF QUESTION 2)

Ans a): If a person is unable to make a request in writing, he may seek the help of the Public Information Officer to write his application and the Public Information Officer should render him reasonable assistance. Where a decision is taken to give access to a sensorily disabled person to any document, the Public Information Officer, shall provide such assistance to the person as may be appropriate for inspection.

Ans b): Yes, certain intelligence and security organisations specified in the Second Schedule, are exempted from providing information excepting the information pertaining to the allegations of corruption and human rights violations.

Ans c) The Act makes it obligatory for every public authority to make suo-motu disclosure in respect of the particulars of its organization, functions, duties etc. as provided in section 4 of the Act. Besides, some public authorities under the Central Government have published other information and have posted them on their websites.

Ans d): If the first appellate authority fails to pass an order on the appeal within the prescribed period or if the appellant is not satisfied with the order of the first appellate authority, he may prefer a second appeal with the Central Information Commission within ninety days from the date on which the decision should have been made by the first appellate authority or was actually received by the appellant.

Ans e): The RTI Act makes it clear that the PIO has the power to transfer an application or parts of it if the same relates to information held by another public authority [Section 6 (3)]. The application shall be transferred to the PIO concerned immediately - within 5 days - and the applicant has to be informed about the transfer in writing.

Ans f): Section 10(2)(b) of the RTI Act makes it clear that the PIO is the deciding authority for granting partial access to records that may contain exempted information. However, when partial information is disclosed the PIO needs to provide valid reasons for the decision. He also needs to mention his name and designation as the decision maker and the applicant's right with respect to the review of the decision, including the particulars of the senior officer, time limit, process etc. Only that part of the record which does not contain any information which is exempt from disclosure and which can

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reasonably be severed from any part that contains exempt information, may be provided.

Ans g): The RTI Act provides protection to the PIO for 'action taken in good faith'. If the requested record has not been prepared by the PIO but by some other officer or if the data compiled by the PIO was received from some other officer and the PIO merely passed on that information to the applicant without having prior knowledge that such information was wrong or false or misleading he/she is not guilty of an offence under the RTI Act. The Information Commission will penalise PIO only in such cases where it may find him/her guilty of giving wrong, false or misleading information in a mala fide manner.

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ANSWER OF QUESTION 3)

Ans a): 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.

Ans b): In the event if required Quorum is not present within half an hour from the time appointed for holding a General Meeting quorum is not present, the meeting

a) if called upon the requisition of members shall stand dissolved.

b) In any other case shall stand adjourned to the same day in the next week at the same time and place (or if such day is a holiday, on the next working day).

If at such adjourned meeting, quorum is not present within half an hour from the time appointed for holding the meeting, the members present shall constitute the quorum.

Ans c): 1) Whoever intentionally contravenes or attempts to contravene or abets the contravention of any of the provisions contained in sub-section (1) of section 8 or sub-section (2) of section 26 shall be punishable.

(a) In the case of the first conviction, with fine which may extend to rupees one thousand; and

(b) in the case of any second or subsequent conviction, with fine which shall not be less than rupees one thousand but may extend to rupees ten thousand.

(2) Where a buyer contravenes the provisions of section 22, he shall be punishable with a fine which shall not be less than rupees ten thousand.

Ans d): With a view to facilitating credit flow to the MSME sector and enhancing the comfort-level of the lending institutions, the credit rating of MSME units done by reputed credit rating agencies should be encouraged.

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Banks are advised to consider these ratings as per availability and wherever appropriate structure their rates of interest depending on the ratings assigned to the borrowing SME units.

Ans e): The decision on viability of the unit should be taken at the earliest but not later than 3 months of the unit becoming sick under any circumstances.

The following procedure should be adopted by the banks before declaring any unit as unviable:

a. A unit should be declared unviable only if the viability status is evidenced by a viability study. However, it may not be feasible to conduct viability study in very small units and will only increase paperwork. As such for micro (manufacturing) enterprises, having investment in plant and machinery up to Rs. 5 lakh and micro (service) enterprises having investment in equipment up to Rs. 2 lakh, the Branch Manager may take a decision on viability and record the same, along with the justification.

b. The declaration of the unit as unviable, as evidenced by the viability study, should have the approval of the next higher authority/ present sanctioning authority for both micro and small units. In case such a unit is declared unviable, an opportunity should be given to the unit to present the case before the next higher authority. The modalities for presenting the case to the next higher authority may be worked out by the banks in terms of their Board approved policies in this regard.

c. The next higher authority should take such decision only after giving an opportunity to the promoters of the unit to present their case.

d. For sick units declared unviable, with credit facilities of Rs. 1 crore and above, a Committee approach may be adopted. A Committee comprising of senior officials of the bank may examine such proposals. This is expected to improve the quality of decisions as collective wisdom of the members shall be utilized, especially while taking decision on rehabilitation proposals.

e. The final decision should be communicated to the promoters in writing. The above process should be completed in a time bound manner and should not take more than 3 months.

ANSWER OF QUESTION 4)

Ans a): 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 investment.

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.

Ans b): 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 board on its behalf . Collectively means by majority. The chairman shall have a casting vote when Whole time memebers decide a case in circulation and one or more Members disagree by 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 Board oer WTM , as case may be, unless the finance section had an opportunity for its consideration.

Provided thae consultaion with Finance Section shall not be necessary in the case of proposals which are governed under board's Purchase regulation.

Regulation No. 6 : It shall be necessary to bring any other case before the Board. All other cases shall be disposed off in accordance with the general or special orders passed by chairman.

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

regulation NO. 8 : Every order or decision of board shall be authenticated by signatures of chairman or in his absence by signatures of a WTM. All other instruments issued or executed by or on behalf of secretary, Deputy Secretaries , Personnel Officer/ Under Secretaries or any other Officer as may be specifically empowered by chairman in this behalf.

Regulation No. 9 : The orders or decisions of the Board, after their due authenticated by chairman or a WTM in manner stated in REG 8 shall be communicated by the Secertries , Deputy Secertries , Personnel officer/Under Secertries , or such other officer as may be specifically empowered by chairman in this behalf.

Ans (c) : Demonstration, Strike & Intimations;

No Employee shall:-

- I. Engage himself or participate in any demonstration which is prejudicial to the interest of sovereignty and integrity of INDIA, the security of State , friendly relations with Foreign State, public order, decency or morality or which involves contempt of Court , defalmation or incitement to an Offence; or
- II. resort to or in any way abet any form of strike in connection with any matter pertaining to his service of any other corporation employee;
- III. Assault threaten , intimidate, abuse or interfere with the work of other employees of corporation;
- IV. Surround, gherao or confine any officer or any other employee of corporation in order to make him yield to the demands.

ANSWER OF QUESTION 5)

Ans (a) Purchasing authorities are competent to allow interest free advance paymanet (normally 10% of order value) to the contractors viz M/s BHEL II Kota & other public sector unsdertaking for carying out repairs/consultancy for execution of works of proprietary nature, if and when put forth by them. DOP- 58).

Ans (b) Two Part Bids:-

For Works upto Rs. 5 crores:

Tenders shall be submitted in two parts.

Part-I : Earnest Money

Part II : Commercial, technical Conditions and Price Bid

The tenderer shall seal original or each part of tender seperately in Double envelop, duly marked as Part I or Part II.

The inner envelope of each part of tender shall indicate name & adress of the tenderer to be returned un-opened, if it does not meet NIT requirements . The tender shall be submitted in duplicate , triplicate or quadruplicate, as desired. Other copies of tender shall be similarly sealed & marked.

Three Part Bids

For works exceeding Rs. 5 crores

Tenders shall be submitted in three parts in duplicate or as specified desired.

Part-I : Earnest Money

Part II : Commercial & Technical Conditions

(Qualifying financial effects)

Part III : Price Bid

Each part shall be sealed in separate envelope duly subscribed on envelope as part I, Part II & Part III. Envelope marked Part-I . Earnest Money shall be opened & if earnest money is found then envelope marked part II Commercial & Technical Conditions Qualifying Financial Effects Shall be opened. In case financial effects are unambiguous & without any reservations specified, only then Part III Price Bid shall be opened.

Ans (c) : As per Regulation 21 of works regulation, Normally no negotiation affecting prices or basic features of NIT / Specifications shall be conducted with tenderers after opening of tenders except under specific orders of accepting authority after the reasons to be recorded.

Ans (d): As per purchase regulation no 12, Earnest money for tenders :

1) In case of open and limited tenders , the tenderers shall be required to submit earnest money at the following rates in the form of pspl Cash Receipt / Bank Draft along with the tenders:-

i) Tenders valuing upto Rs 50000/- and Spot tenders.	Nil
ii) Tenders valuing above Rs 50000/- (other than Spot Tenders)	@ 2% of tenders value rounded off to a multiple of Rs 10/- on the higher side, subject to a minimum of Rs 5000/- & a maximum of Rs 10 lac.

iii) Public Sector undertakings fully owned by the Punjab Government / Central Government other State Govts shall be exempted from depositing Earnest Money, provided that a certificate of government ownership shall be submitted in the envelope for Earnest Money.

Ans (e): The various purchase committees competent to accept tenders under normal rules to the extent of powers delegated to them by the Board from time to time:

a) Whole Time Directors (WTD): The Committee comprising of the Chairman and other Members of the Board, appointed on full time basis with the Company Secretary as the convener.

b) Central Purchase Committees

i) The Committee comprising of CE/MM, FA-cum-CAO/Procurement and Chief Purchase Officer as the Convenor for procurement of Centrally Purchased items-except meters & metering equipments & workshop items.

ii) The Committee comprising of CE/Metering FA-cum CAO/Procurement & SE/Metering Patiala as member/convenor for purchase of meters & metering equipment.

iii) The committee comprising of CE/Work shops, FA & CAO/Procurement & SE/TRW circle, PSEB Ludhiana, as Member/Convenor for purchase of workshops items.

c) Project Purchase Committee (PPC)

The committee comprising of CE concerned Dy. CAO concerned & Directors/SE concerned, where the concerned Director/SE will be convenor.

Provided that Chief Controller finance shall be a member of Project Purchase Committee of the TS organisation instead of Dy. CAO.

d) Purchase Committee (General)

The Committee comprising of SE Personnel & Dy CAO to be nominated by Member/Finance & Accounts & Dy Secretary incharge of P & S secretary with Dy Secretary as the Convenor.

NOTE: The SMO shall be additional Member of this Committee in respect of medicines & hospital apparatus required for the Company's Dispensary.

e) Officers of the Company:

In accordance with the power delegated from time to time by the Company.

DELEGATION OF POWER:

Competent Authority	Open tenders	Limited tenders	Single TENDERS
Board	Full powers	Full powers	Full powers
Whole Time Directors	Full powers	Full powers	Full powers
Central Purchase Committee/ Project Purchase Committee	Rs. 4 Crores	Rs. 2 Crores	Rs. 1 Lacs
Purchase Committee (General)	Rs. 1 Crores	Rs. 40 Lacs	Rs. 20 Lacs
Officers of Board	In accordance with powers delegated to them by Board from time to time.	In accordance with powers delegated to them by Board from time to time.	In accordance with powers delegated to them by Board from time to time.

Note:

- I. These powers are subject to relevant rule & regulation of Board.
- II. These powers are subject to availability of funds.
- III. The Member/incharge will be required to look into Purchase proposals to be submitted to WTDs/ Corporation & give his specific views/recommendations.
- IV. Competency will be determined with reference to NIT quantity.
- V. Prices will include Taxes, duties & other allied costs for purpose of determining competency to effect purchase.

S.A.S. Part-I

Paper-IV

(Service Rules and Regulations)

Question No 1

(a)

i) False. It is true if under the personal law of PSPCL employee, adoption is legally recognised as confirming on it status of a natural child. Note 4 below Reg. 2.20 MSR Volume I Part I.

ii False as laid down in Note 4 below Reg. 2.33 MSR Volume I Part I.

iii True as per provision in Regulation 3.9 of MSR Volume I Part I

iv True Regulation 5.4 Note 2 MSR Volume I Part I

v False as provided in Note 4 to Regulation 7.3(5) MSR Volume I Part I

b) Under Punjab State Electricity Board (Revised Pay) Regulations 2009, on promotion & grant of TBPS, pay is fixed and next date of increment is regulated as under

On promotion

Pay fixation will be done by granting one increment equal to 3% of basic pay and rounded off to the next multiple of 10. This will be added to the existing pay in the pay band. The grade pay corresponding to the promotional post will be granted in addition. In cases where promotion involves change in the pay band also, the same methodology will be followed. However if the pay in the pay band after adding the increment is less than the minimum of the higher pay band to which promotion is being made, the pay in the pay band will be stepped to such minimum.

On promotion the employee shall have an option to get the pay fixed in the higher post either from the date of his promotion or from the date of his next increment.

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(2)

In case the PSPCL employee opts to get his pay fixed from the date of promotion, the next increment will be granted after completion of qualifying service of twelve months.

In case the PSPCL employee opts to get his pay fixed from the date of next increment, on the date of promotion pay in the pay band shall not be changed but the grade pay of the higher post will be granted. On the date of his next increment two increments will be granted i.e. one annual increment and the other on account of promotion. While computing these two increments basic pay prior to the date of promotion shall be taken into account.

On Grant of TBPS

Pay fixation will be done by granting one increment equal to 3% of basic pay and rounded off to the next multiple of 10. This will be added to the existing pay in the pay band. The grade pay corresponding to the promotional scale will be granted in addition. In cases where promotion scale involves change in the pay band also, the same methodology will be followed. However if the pay in the pay band after adding the increment is less than the minimum of pay band of promotional scale, the pay in the pay band will be stepped to such minimum.

Next Date of increment will remain unchanged.

Illustration

A PSPCL employee drawing Rs. 17350/ + 4950/ G.P. in pay band of Rs. 10900-34800/ with DNI as 1.8.2015, was promoted on 15.05.2015 to a post carrying grade pay of Rs. 5350/. He opted to retain his old DNI. Fix his on promotion & indicate his DNI.

His pay will be fixed w.e.f. 1.8.2015 as he opted to retain his old DNI. However he will get higher G.P. of Rs. 5350/ from 15.5.2015. On 1.8.2015 his will get two increments @ 3% Ist on Rs. 22300/ i.e. Rs. 670/ and second on Rs. 22970/ i.e. Rs. 690/ His pay in pay band will be Rs. 18710/ + G.P. Rs. 5350/. His DNI will be 1.8.2016.

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If he has been drawing pay Rs.14500/ + Rs. 5400/ G.p. in pay band of Rs. 10900-34800 and has been promoted to post in pay band of Rs. 16650-39100+ 5800 G. P. his pay would have been fixed as Rs. 16650/ whether he opts to retain his old DNI or not as in both cases the pay in pay band will be minimum pay in pay band of higher post.

However if he was granted promotional scale w.e.f 15.05.2015 instead of promotion his pay would be fixed by adding increment @ 3% in his old pay of Rs. 17350/ and he will get Rs. 5350/ as G.P. with DNI as 1.8.2015.

Question No 2

a)

I As per provision laid down in Sub-Regulation 3 Regulation 3 of Appendix 8 of MSR Vol I Part 2 the action is not in order as it can be granted for a place upto 36 hours recall.

Ii Provisions in Note 4 to regulation 8.54(d) of MSR Vol I Part I states that in such cases no refund should be insisted upon. As such the action is not in order.

Iii The action is contrary to provisions contained in regulation 8.17 of MSR Vol I Part I.

Iv The employee may be granted leave admissible under regulations if he applies for the same other this period should be treated as dies-non. (Note below proviso to regulation 9.14© of MSR Vol I Part I

V The employee can be granted joining time from his old station to his new posting station only if he actually performs the journey to his old headquarters for winding up his personal affairs otherwise it is admissible lesser of two i.e. either from old headquarter or where he has been availing leave to new posting station. Regulation 9.9(a) of MSR Vol I Part I

b)

I Action of Senior Executive Engineer is not in order as under DOP Sr. No 131 he is competent to allow advance upto Rs. 10000/. Further the advance, if not admissible under the act, is treated as ex-gratia payment.

Ii Under DOP Sr. No 43 SEs have full power and Sr.Xens/Res have power upto Rs. 20000/ for the same subject to restrictions Chief Engineer may impose.

Iii As remarks against DOP Sr. No 72 supervision charges @15% are charged in working out the cost of the drawings for sale. As such action of CE is not in order.

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Iv Divisional officer is authorised to refund upto Rs. 1000/ in each case under DOP Sr. No 87. As such his action is irregular.

V The view of Supdt.(Divisional) Accounts is not in line with proviso© to DOP Sr. No 86 which states that refund of penalty will be allowed on the authority of sanction to the extension in the delivery period accorded by the competent authority and no further final sanction would be required.

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Question No 3

a)

I Request of the employee is covered in proviso to Regulation 9(1) PSPCL Provident Fund Regulations 2010.

II The GPF subscription cannot be changed during course of the year on account of any increase or decrease in pay. As such request of the employee cannot be entertained. Regulation 10(4)(1) of PSPCL Provident Fund Regulations 2010.

III The employee should have been paid interest upto 31.07.2015 or actual date of payment whichever is earlier. (Proviso to Regulation 13(4) of PSPCL Provident Fund Regulations 2010.

IV As per regulation 18(1)(v) of PSPCL Provident Fund Regulations 2010 the advance can be granted for repaying any outstanding amount on account of loan taken from corporation/Government or any financial institution/bank. As such sanctioning of advance in this case is irregular.

V Action to deny the advance is not in order as provided in note to regulation 20(ii) of PSPCL Provident Fund Regulations 2010.

VI A posthumous child i.e. child born after death of the employee shall be treated as member of the family provided the existence (in the mother belly) of the posthumous child is brought to the notice of the disbursing officer. As such denial of share to such child is not in order. Note 1 below regulation 30(b) of PSPCL Provident Fund Regulations 2010.

VII Regulation 11 of PSEB Punishment & Appeals Regulations 1971 provides that the probationer shall be given an opportunity to show cause before orders are passed by the authority competent to terminate the appointment. As such the action is not in order.

VIII The case is covered under Regulation 14 of PSEB Punishment & Appeals Regulations 1971 and hence is in order.

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Question No 4

a)

Date	Station	Mode	Fare	Local	DA	HC
4.5.2015	Patiala To Ludhiana	Staff Car			180/	
5.5.2015	Ludhiana to Patiala	Do			120/	
8.5.2015	Patiala To New Delhi	Train	375/	292/	525/	5000
8.5.2015	Office To GH & place of stay			350/		
9.5.2015 To 10.5.2015	Stay at New Delhi			300/	600/	
11.5.2015	Stay to PFC office			300/		
11.5.2015	New Delhi To Patiala	Train	375	192/	120/	
13.5.2015	Patiala To New Delhi	Train	375	392/		
13.5.2015	New Delhi To Chennai	Air	15000/		300/	
14.5.2015 To 15.5.2015	Stay at Chennai				150/	
16.5.2015	Chennai To New Delhi	Air		350/		
16.5.2015	New Delhi To Patiala	AC Bus	405/	42/	120/	
20.5.2015	Patiala To Ropar & Back	Staff Car			120/	
21.5.2015	Patiala To Chd.r & Back	Staff Car			120/	
26.5.2015	No T.A. is admissible Reg. 40(ii) of MSR Vol. III T.A. Reg.					

Cost of Air ticket from New Delhi to Chennai & back will be adjusted against the booking made by Principal TTI.

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(2)

Assumed

I Taxi charges on 9.5.2015 is restricted to one ordinary DA admissible at New Delhi

II The officer deposited the diet received from the court.

III On 20.5 & 21.5.2015 the officer returned his H.Q. after 6 hours.

b)

Family Pension

Liberalised $75500 * 50\% = 37750 /$ from 26.2.2015 to 13.3.2022

(upto the age of 65 years or 15 years from the date of death whichever is earlier) FC 06/2012

Normal $75500 * 30\% = 22650 /$ from 14.3.2022 onwards

DCRG $(75500 + 80785) = 156285 * 64/2 = 50,01,120 /$ Maximum Rs. 10,00,000/

Leave Encashment $156285 * 10 = 1562850 /$

Ex-gratia Rs. 10,00,000/

House rent allowance admissible on last pay drawn for one year or retention of

PSPCL accommodation at normal rent for one year as the case may be.

Amount admissible under Deposit linked insurance scheme maximum Rs. 10,00,000/ subject to fulfilment of conditions.

Question No 5

I DCRG

A PSPCL employee who has become eligible for pension or gratuity under the rules applicable to him and has completed five years' qualifying service, may, on his retirement from service be granted an additional gratuity equal to one fourth of the emoluments of the employee for each completed six monthly period of qualifying service subject to a maximum of 16.5 times the emoluments in case of class I, II and III or A, B & C groups and 17.5 times the emoluments in case of class IV or group D provided that in no case gratuity shall exceed Rs. 10,00,000/.

In case of death the above gratuity will be as under

Qualifying Service	Amount of Gratuity
Less than one year	2 times the emoluments
One year but less than 5 years	6 times the emoluments
Five years upto 12 years	12 times the emoluments
Above 12 years	equal to one half of the emoluments of the employee for each completed six monthly period of qualifying service subject to a maximum of 33 times the emoluments provided that in no case gratuity shall exceed Rs. 10,00,000/

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Service Gratuity

An employee who has not completed 10 years qualifying service at the time of retirement is entitled to service gratuity at the rate of half month's emoluments for every complete six monthly period of service. This is admissible in lieu of pension.

Commutation of pension

Lump sum payment received by retired employee after surrendering a portion of his pension. W.e.f 1.4.2013 maximum 30% of basic pension can be commuted by a retiree. The commuted portion of pension shall be restored after 15 years from the actual date of commutation.

ii) Pension and Leave Salary Contributions

Where a Board/PSPCL employee is on foreign service/ deputation contribution towards the cost of his pension shall be paid to corporation revenues on his behalf.

If the foreign service is in India, contribution shall be paid on account of the cost of leave salary also.

Contributions due above shall be paid by the employee himself unless the foreign employer consents to pay them. They shall not be payable during leave taken while in foreign service.

iii) Deposit linked Insurance Scheme

The family of the deceased employee is entitled under GPF regulation to receive additional amount equal to the average amount standing at the credit of the deceased subscriber in the Fund during a period of 36 months immediately preceding the date of his death subject to a maximum of ten thousand rupees provided

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i) that during the last 36 months the minimum balances at his credit should not be less than the following amount

i Class I employee	Rs. 4000/
ii Class II employee	Rs. 2500/
iii Class III employee	Rs. 1500/
iv Class IV employee	Rs. 1000/

ii The subscriber should have put in at least five years regular corporation service at the time of his death.

iv) Identical Time Scale

When two posts are on identical time scales it is reasonable to hold that the duties and responsibilities of the posts are not very different in nature, irrespective of the fact whether the pay of the posts is governed by different rules/regulations.