

Model Solution to Question No. 1

(A)

- a. 10.612- Under Ground Cables- Duct system
- b. 12.234- Temporary Buildings
- c. 14.307- Head Regulators
- d. 15.311- Vehicles- Operation
- e. 16.210- Sale of General Assets
- f. 70.401- Transmission Charges
- g. 71.110- Cost of Coal Consumed
- h. 75.617- Earned Leave Encashment
- i. 75.860- Pensionary Charges
- j. 76.112- Postage and Telegram

(B)

Event	Source Document	General Ledger	
		Dr.	Cr.
Accounting for Transit Loss	JV	Transit Loss Account (72.100)	Coal Stock Account (21.101)
Superior grade in respect of DW and UCW's	JV	Coal Stock Account (21.101)	Gain on Superior Grade Account (62.917)
Accounting for freight variance	JV	Freight Variance Account (71.3)	Freight Payable-AW (40.110) Freight payable -DW (40.120)
Provision for coal in transit in respect of paid bills	JV	Coal in Transit (21.121)	Advance to Coal Suppliers Account (26.801)
Acceptance of liability by collieries for inferior grades	JV	Amount recoverable from Coal suppliers on a/c of accepted claims (28.811)	Grade Difference superior grade of coal (28.511)

(10+10=20)

Model Solution to Question No. 2

(a)

Sr. No.	Particulars	Activity
(i)	Proceeds from failed sale -leaseback transactions	Financing Activity
(ii)	Cash payments to and on behalf of employees	Operating Activity
(iii)	Dividend Income received on securities classified as available for sale	Operating Activity
(iv)	Insurance proceeds directly attributable to casualty losses related to productive assets	Investing Activity
(v)	Change in Bank Overdraft	Financing Activity

(b) The divisional supdt has to take following action for reconciliation of Disbursement bank account of accounting units

Person responsible	Particulars	Timing
SDC/Divnl. Supdt./Supdt	<ol style="list-style-type: none"> 1. Refer to previous month's Division's Bank reconciliation Statement (DBRS), Cash Book, bank statement/pass book and Register of Cheque Drawn and Encashed for the current month and establish accuracy of DBRS prepared. Sign DBRS in token of check. Similarly check RCDE for incorporation of details of unexplained debits and credits and sign in token of check. Put up to DDO. 2. Review DBRS and initiate follow-up action in respect of all unexplained debits and credit with bankers. 3. In the case of stale cheques listed on the DBRS, instruct the official handing cash to prepare a JV following procedures indicated in chapter 21 of Cash and Bank Manual <p>Note: Details of unexplained debits and credits incorporated on last page of RCDE for the month are also to be separately communicated to Head Office Banking Section in the form of a letter by the Drawing & Disbursement Officer.</p>	<p>Next day</p> <p>As and when</p>

3)

Model Solution to Question No. 3

(a)

Event	Source Document	General Ledger	
		Dr.	Cr.
Adjustment of shortage of stock pending investigation on physical verification	JV	Stock Shortage Pending Investigation (22.830)	Material Stock Adjustment A/c Capital/O&M (22.5) Other Incomes (62.930) for Store incidental/Storage Charges
Adjustment of excess stock on physical verification	JV	Material Stock Adjustment Account Capital/O&M (22.50/22.51 and 22.52/22.53)	Stock Excess Pending Investigation (22.810)

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

74- Repair and maintenance

75- Employee costs work charged and daily labour

76- Material related expenses and store godown/yard expenses.

These expenses for capital stores shall be booked to GH 74, 75, 76 initially and at year end are transferred to Account Code 15.331 per contra credit to 74.9, 75.9, 76.9. These charges are debited to all capital works by contra credit to 15.371.

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

(c) For unused material at O&M works as of 31 March:

- A physical verification by the SDO (Sub-Divisional Officer) at year-end is required.
- Accounting entry: Debit account head 22.650 – O&M Material at Site Account, and Credit the work concerned.
- This entry is to be reversed in April of the next year.

(7+8+5=20)

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Model Sol. of SAS-I, Paper-I, S-07/25

Model Solution to Question No. 4						
Running Account Bill						
Name of Contractor :		S.D. Infra and Co.				
Name of work:		Providing road and culverts for power house no. 1				
Sr. No. of this Bill:		Second running account bill				
No. and date of previous bill:		First running account bill				
Item No.	Item of Work	Unit	Rate	Quantity up to date	Payments	
					Up to date	Since Previous Bill
1	Excavation in ordinary soil including 4 ft lift and 300 ft lead	Cu ft	Rs. 14.30 after adding 10%	20000	Rs. 286000	0
2	Providing road with 9" thick granite boulder soling	Sq ft	Rs. 44.00 after adding 10%	10000	Rs. 440000	Rs. 88000
3	Providign foot path with 6" boulder soling	Sq ft	Rs. 33.00 after adding 10%	1000	Rs. 33000	Rs. 9900
Total value of workdone (A)					Rs. 759000	Rs. 97900
Deduct the value as shown on previous bill					Rs. 661100	
Net value of work done since previous bill (F)					Rs. 97900	Rs. 97900
Rs Ninty seven thousand nine hundred only						
Momorandum of payment						
1	Total value of work done actually measured (A)				Rs. 759000	
2	Total up to date advance Paymet (B)				-	
3	Total up to date secured advane (C)				-	
4	Total (1+2+3)				Rs. 759000	
5	Total amount of payment already made as per first running account bill				Rs. 661100	
Payments now to be made						
a) By recovery of amounts creditable to this work						
	i	Cost of cement	Rs. 5500			
b) By recovry of amouonts creditable to other works or heads of account:-						
	i	Security deposit @5%	Rs. 4895			
	ii	Income tax @2%	Rs. 1958			
	iii	Court attachment order	Rs. 4000			
		Total (i+ii+iii)	Rs. 10853			
Total recoveries (a+b)					Rs. 16353	
c) By cheque					Rs.81547	
Pay Rs. 81547/- Rs Eighty One thousand five hundred forty seven only by cheque.						

Model Solution to Question No. 5

(a) As per Manual on Capital Expenditure & Fixed Assets, Chapter-IV-Cash Transactions & their Records, there is an exception to Para 4.3(b) i.e. the Board may authorize Divisional officers not to pass through the Cash Book earnest money received from and returned to contractors on the same day the tenders are opened, provided that the contractors concerned are required to give a stamped receipt for the money in the Register of Tenders maintained in the Divisional office and that the Register is to that extent treated as a subsidiary cash book and consequently as an accounts form.

- (b) 1. In cases of urgency, the CE concerned may authorize the commencement of periodical repairs in anticipation of formal sanction to the detailed estimate subject to allocation of funds.
2. Construction works in progress on 31st March preceding may be continued pending allocation of funds.
3. If in any case, whether on ground of emergency or otherwise the Divisional officer is required, to carry out a work for which either estimate has not been sanctioned or for which no budget exists the orders of the authority should be conveyed in writing. On receipt of such written orders, the officer executing the work should immediately intimate to the AO/WAD that he is incurring a liability for which there is no budget or inadequate budget, indicating the approx. amount of liability. AO/WAD shall then be responsible for bringing the facts instantly to the notice of higher financial authority with a view to necessary steps being taken either to stop the progress of work or to regularize its execution.

Verbal orders for commencement of work are to be deprecated but once these are given they should be got confirmed in writing as soon as possible thereafter.

(c) As per accounts circular 10/2011, accounting entries will be passed on in both offices as under:

Event	Entries in Banking Section			
	Dr. (in Rs.)		Cr. (in Rs.)	
On transfer of funds	24.410	5,00,000	24.110	5,00,000
Surrender of funds			24.110	-40,000
			24.412	-40,000

Event	Entries in operation Division Mansa			
	Dr. (in Rs.)		Cr. (in Rs.)	
On receipt of funds	24.401	5,00,000	24.410	5,00,000
Issue of Cheques by Division Office	GH -14	4,60,000	24.401	4,60,000
Surrender of funds	24.412	40,000	24.401	40,000

(d) In case of Loss of cheque book or a blank cheque, the divisional officer will immediately notify the concerned bank along with intimation to AO Banking Drawing. The AO/Banking/DDO will also immediately notify loss of cheque book/blank cheque to all branches of the bank where the board has made drawing arrangements.

(5*4=20)

MODEL SOLUTION OF SAS PART – I, SESSION : 7/2025 PAPER-II (REVENUE ACCOUNTS)

Q. 1 (A) As per The Electricity Act, 2003, Section 135. (Theft of Electricity): ---

1[(1) Whoever, dishonestly,

(a) taps, makes or causes to be made any connection with overhead, underground or under water lines or cables, or service wires, or service facilities of a licensee or supplier as the case may be; or

(b) tampers a meter, installs or uses a tampered meter, current reversing transformer, loop connection or any other device or method which interferes with accurate or proper registration, calibration or metering of electric current or otherwise results in a manner whereby electricity is stolen or wasted; or

(c) damages or destroys an electric meter, apparatus, equipment, or wire or causes or allows any of them to be so damaged or destroyed as to interfere with the proper or accurate metering of electricity,

(d) uses electricity through a tampered meter; or

(e) uses electricity for the purpose other than for which the usage of electricity was authorised,

so as to abstract or consume or use electricity shall be punishable with imprisonment for a term which may extend to three years or with fine or with both:

(B) As per Electricity Act, sec. 38

(1) Security (meter) shall be refunded in full in all cases specified in Regulations 37(1) to 37(3) of this Code provided that meter is in healthy condition.

(2) The refund of Security (meter) shall be made within thirty (30) days of receipt of request from the applicant. In case a distribution licensee fails to refund Security (meter) within the stipulated period, he shall for the period of default starting from the 31st day of the date of withdrawal of application till the date Security (meter) is refunded, be liable to pay interest at Bank Rate (as on 1st April of each year) as notified by RBI plus 2%.

MODEL SOLUTION OF SAS PART – I, SESSION : 7/2025 PAPER-II (REVENUE ACCOUNTS)

- (C) As per Chief Engineer/Commercial, Patiala Memo No. 258-262 dated 19.12.24, the following instructions are issued for strict compliance:
- 1) Verification at the Divisional Level: The respective Chief Engineer/Operation shall ensure that every case related to shifting of agricultural Tubewell connections is thoroughly verified at the divisional level.
 - * The concerned Senior Xen/Operation initiating such cases must confirm the fulfilment of basic requirements, including the existence of Tubewell at the specified site.
 - * A certificate from the Chief Engineer/Operation must accompany the case, stating that the matter has been thoroughly checked, adheres to the rules, and is genuine and fit for processing.
 - 2) Action on Non-Compliance: In instances where cases are forwarded with evident deficiencies or in violation of the rules, the respective CE/Operation shall call for an explanation from the Sr. Xen/ Operation responsible for initiating such cases.
 - 3) Minimizing Delays and Grievances:
 - * Cases with incomplete documentation or non-compliance shall not be forwarded to the Commercial Office.
 - * Efforts shall be made to streamline the process to avoid unnecessary consumer grievances and delays in providing services.
- Minimum Landholding and Legal Occupation: It must be verified that the consumer requesting the shifting of the agricultural tubewell connection owns a landholding where the connection is intended to be shifted of not less than one acre and is the legal occupier of the said land. This requirement is mandatory for the processing of such Cases.

(Marks : 5+5+10=20)

Q. 2 (A) As per ESIM Reg. 82.2 Extension in due date under force majeure: Extension in due date shall be allowed in the event of unforeseen circumstances beyond the control of the consumers e.g. floods, strike by PSPCL's employees, curfew etc. Extension shall be allowed if grace dates of payment fall within the unforeseen circumstances by the following:

1. SE (DS) Maximum period of 7 days on one occasion
2. CE (DS) Maximum period of 15 days on one occasion

(B) As per ESIM 2018 regulation 88.2.11 Challenge of Meter

1. Application given by consumer in Suvidha Centre
2. Suvidha Centre deposit the fees along with undertaking as per regulation
3. After deposit the challenge fees Suvidha Centre issue the MCO, then the concerned JE will replace the Meter and further Process the MCO by sending Meter to ME Lab.
4. JE should collect the report from ME of the challenge Meter report
5. Handover the report to AEE commercial to overhaul the A/C and proceed as in sundry allowances and charges process.

(C) As per ESIM Reg. 25 RECORDING OF CONSUMER CASE & CUSTODY OF APPLICATION AND AGREEMENTS:

25.1 A Separate file will be maintained by sub divisional office for all applicants/ consumers and all documents relating to the applicant as mentioned below be recorded in the data base as per Reg-6.8.1 of Supply Code-2014:-

- a) Requisition for supply of energy in case of LS consumers having load /demand above 500 kVA.
- b) Copy of A & A Form, depending upon the category of consumer.
- c) Service estimate.
- d) Intimation of acceptance of application and demand notice (PCL-DN / Annexure-9).
- e) Electrical wiring contractor's test report.
- f) Installation order (Form PCL-IO/ Annexure-13)
- g) Service Connection Order (Form PCL-SCO /Annexure-14).
- h) Any correspondence with the consumer and higher officers in respect of connection.
- i) Copies of any other papers such as affidavit/NOC (as applicable) from authority controlling roads etc. or any undertaking, indemnity bond given by the consumer or documents submitted for claiming priority.
- j) The file shall be headed as follows:-

- i. Name of consumer.
- ii. Permanent application number & Date.
- iii. Account number (A/c No.).
- iv. Connected Load/Contract demand (as applicable).

25.2 Custody Of A&A forms:

25.2.1 All the completed consumer cases together with the original documents shall be kept in steel almirahs in the sub-office, sub-divisional office, divisional office, SE (DS) concerned and EIC/CE/DS in the safe custody by various officers/officials as follows:-

- | | | |
|----|--------------------------|--|
| a) | RA/ARA : | Domestic, Non Non- Residential and AP connections |
| b) | AE/AEE/
XEN : | All categories of connections except DS /NRS/ AP connections. |
| c) | Sr.Xen/
ASE
(DS) : | Large Industrial, Railway Traction, Street Light, single point supply connections and all other categories for loads exceeding 100 kW/kVA. Copies of A&A form of load/demand exceeding |
| d) | SE/Dy.CE (DS) : | 1 MVA and upto 2 MVA and street lighting.

One copy of the A&A form relating to LS, RT and BS connections with connected load/ demand |
| e) | EIC/CE/
DS : | exceeding 2 MVA/ Power Intensive Loads. |

(Marks : 5+5+10=20)

Q.3 (A) As per PSPCL PR Circular No. 01 /2024 Dated 15.05.2024 the committee for grant of Continuous Process Status to industries is hereby re-constituted as under:

1. CE/ PP&R, PSPCL, Patiala (Chairman)
2. CE/Distribution (Concerned) (Member)
3. Dr. Harish Anand (Member)
Strategic Planning-Vardhman
Textiles Limited Ludhiana

(B) As per ESIM 2018 regulation 3.2.3 (h) (i) The CE/EIC (Commercial) will decide the Date of Feasibility Clearance Committee (FCC) Meeting and generate agenda for circulation to the members of the FCC through online process.

(C) As per ESIM 2018 regulation 3.2.5 (2) To accord feasibility clearance for release of electric connection to the New Investment Proposals covered under the Package of Fiscal Incentives as per Industrial Policy of Govt. of Punjab, as per following procedure:

- a. Receipt of application along with proposed commissioning schedule by applicant.
- b. Verification of documents.
- c. Clearances from other departments i.e. C.E.I., PUDA, Forest etc. shall be arranged by officers deputed by respective departments in the Bureau itself.
- d. Getting site examination and necessary assessment for the expenditure involved in release of connection from the concerned field office.
- e. Feasibility Clearance shall be given from the nearest 33/66/ 132/220 kV Substation after carrying out a detailed study of service line to be erected, loading conditions of feeding sub-station/mother sub-station and backup/common line up to feeding Sub-station including bay, if any.
- f. On the spot signing of A&A form (Application-cum-Agreement form), sanctioning of load and receipt of charges on account of assessment i.e. security (consumption), meter security, security (works), CEI fee etc. for various electrical installations.
- g. Over-riding priority shall be given to such consumers.

(Marks: 5+5+10=20)

- Q. 4 (A) As per ESIM 2018 regulation 88.2.1. The billing advices/ job orders for consumers above 20kW being high revenue and less in numbers shall be entered by RA of the concerned Sub-division and then shall be checked and verified by AE/AEE of concerned sub-division. The advices/job orders then shall be sent to the respective zonal CBC by AE/AEE of concerned sub-division online for billing purpose. Hence verification by RA is wrong.
- (B) As per ESIM 2018 regulation 88.2.7 New connection (where network augmentation is required)
- Apply in Suvidha centre and processing of application as per ESIM.
 - SCO created by Suvidha centre.
 - SCO sent to JE/GSC of Op. Sub- Divn. for installation of meter.
 - JE reported to Suvidha centre that network augmentation is required for release of connection.
 - Suvidha centre sends the case to AEE technical.
 - AEE/Technical will comply the SCO and send back to Suvidha centre.
 - JE/GSC shall install meter & enter the meter particulars, date of connection etc.
 - SCO after compliance and duly checked by RA/AEE/Op. should sent to zonal CBC for billing purpose.
 - Checked in SAP by UDC/CBC and cleared by AEE/CBC.
- (C) As per SOP Chapter 16 (3) (e) the following certificate in the Abstract Ledger of Billing Ledgers (SOP 15) "Certified that the totals of sundry charges in the Abstract Ledger tally with the totals of abstract of Sundry Charges (SOP 14). Totals of sundry allowances tally with the totals of allowances as per abstract of sundry allowances (SOP 14) & Sundry Allowances Adjustment Register (Form SOP 6 A) Sign the Certificate and put up to RA".

(Marks: 5+8+7=20)

Q. 5 (A) As per Electricity Act, 2003 Section 28, the following are the **Functions of Regional Load Despatch Centre.**-

1. The Regional Load Despatch Centre shall be the apex body to ensure integrated operation of the power system in the concerned region.
2. The Regional Load Despatch Centre shall comply with such principles, guidelines and methodologies in respect of wheeling and optimum scheduling and despatch of electricity as the Central Commission may specify in the Grid Code.
3. The Regional Load Despatch Centre shall--
 - (a) be responsible for optimum scheduling and despatch of electricity within the region, in accordance with the contracts entered into with the licensees or the generating companies operating in the region;
 - (b) monitor grid operations;
 - (c) keep accounts of quantity of electricity transmitted through the regional grid;
 - (d) exercise supervision and control over the inter-State transmission system; and
 - (e) be responsible for carrying out real time operations for grid control and despatch of electricity within the region through secure and economic operation of the regional grid in accordance with the Grid Standards and the Grid Code.
4. The Regional Load Despatch Centre may levy and collect such fee and charges from the generating companies or licensees engaged in inter-State transmission of electricity as may be specified by the Central Commission.

(B) **Fuel Clause Adjustment** : to neutralize the changes in fuel cost for thermal stations. Energy bills of various categories of consumers prepared on the basis of relevant Schedule of Tariff shall be adjusted by fuel cost adjustment notified by the PSPCL with the approval of the Commission.

Fuel cost Adjustment clause is applicable to all metered and unmetered categories of consumers. Fuel Cost adjustment is not to be charged. If the energy bill including Fuel Cost Adjustment remains within monthly minimum charges.

(C) Yes, application requiring connections in the temporary structures such as wooden stalls, Khokhas and Booths etc. shall be required to furnish a certificate from Local Authority certifying that the said structure has been authorized by the Local Authority under its bye laws. The security (consumption) shall be recovered at three times the normal security (Consumption) rate and security (meter) at double the normal rate shall be payable in such cases.

(Marks: 10+5+5 =20)

Session-7/2025

SAS Part-1

Model Solution - Paper-III (Acts, Rules and Regulations)

Question No.1

Explain the following:

- i) 'Reverse Auction' as per Purchase Regulation, 1981.

Sol.

A reverse auction is an online auction where sellers compete to offer the lowest price to a buyer. Unlike traditional auctions where buyers bid higher prices, in a reverse auction, sellers bid lower prices to win a contract or purchase order. This creates competition among suppliers, potentially leading to lower prices for the buyer.

- ii) Types of Tenders as per Works Regulation, 1997.

Sol.

Types of Tenders in PSPCL Work Regulations:

• Open Tender:

This is the most common method, where tenders are invited from the general public or any interested and eligible contractor. For the major works, tenders will be invited from eligible contractors through publicity in the newspapers/journals allowing a minimum period of 4 weeks from the date of first publication for submission of tenders. In urgent cases, the period may be reduced to 2 weeks.

• Limited Tender:

This method involves inviting tenders from a select list of contractors who are pre-qualified or registered with PSPCL or other relevant authorities. For minor works tenders may be invited from all registered contractors through letters sent by registered post "acknowledgment due" giving a minimum period of 15 days from the date of issue of such letters for submission of tenders. In exceptional cases the period can be reduce as considered necessary by the competent authority.

• Single Tender:

This method is used when there is only one contractor capable of undertaking the work or when it is not feasible to invite multiple bids. Single tenders may be invited for jobs such as maintenance and repairs of proprietary equipment etc., which can be got done only through a specialised firm/contractor.

②

iii) 'Suit' as per Business Conduct Regulations, 1980.

Sol.

'Suit' means a suit by or against or affecting the Board or a Board employee in his official capacity or which is brought or defended by a Board employee at the Board's expenses, and includes an appeal, and application for revision or review or execution of decree, and any type of Legal proceeding in which the Board or a Board employee in his official capacity is a party or has any interest.

iv) National Load Dispatch Centre.

Sol.

As per Section 26 of Electricity Act, 2003:-

(1) The Central Government may establish a centre at the national level, to be known as the National Load Despatch Centre for optimum scheduling and despatch of electricity among the Regional Load Despatch Centres.

(2) The constitution and functions of the National Load Despatch Centre shall be such as may be prescribed by the Central Government: Provided that the National Load Despatch Centre shall not engage in the business of trading in electricity.

(3) The National Load Despatch Centre shall be operated by a Government company or any authority or corporation established or constituted by or under any Central Act, as may be notified by the Central Government.

(4*5 marks = 20)

3

Model Solution of SAs / P-I / S-7 / 25 / P-3rd

Question No.2

- (a) Explain the provisions regarding conduct of employees taking part in Politics and Elections and taking part in Demonstrations, Strikes and Intimidations as per Employee Conduct Regulations.

Sol.

TAKING PART IN POLITICS AND ELECTIONS: -

As per section 6 of the Employee Conduct Act: -

- 1) No Board employee shall be a member of or be otherwise associated with any political party or any organization 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 subscription in aid or assisting in any other 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 organization 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 as 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 demand to have contravened the provisions of this Sub-Regulation by reason only then he assists in the conduct of any election in the due performance of duty imposed on him by or under any law for the time being in force.

DEMONSTRATIONS, STRIKES & INTIMIDATIONS: -

As per section 8 of the Employee Conduct act, No employee shall: -

- 1) engage himself or participate in any demonstration which is prejudicial to the interest of the sovereignty and integrity of India, the security of the State, friendly relations with Foreign States, public order, decency or morality or which involves contempt of Court, defamation or incitement to an offence: or
- 2) resort to or in any way abet any form of strike in connection with any matter pertaining to his service or the service of any other Board employee
- 3) assault, threaten, intimidate, coerce, abuse or interfere with the work of the other employees of the Board.

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4) Surround, 'Gherao' or confine any officer or any other employee of the Board in order to make him yield to the demands.

(b) Describe the meaning of "Captive Generating Plant" as per Electricity Act, 2003.

Sol.

"Captive generating plant" means a power plant set up by any person to generate electricity primarily for his own use and includes a power plant set up by any co-operative society or association of persons for generating electricity primarily for use of members of such cooperative society or association.

(c) Discuss in brief the purpose and salient features of the Electricity Act, 2003.

Sol.

An Act to consolidate the laws relating to generation, transmission, distribution, trading and use of electricity by taking the following measures.

- Supply of electricity to all users
- Protecting consumer Interest
- Rationalization of electric tariff
- Transparency in policies regarding subsidies
- Promotion of efficient & environmentally policies constituted by Central Electricity Authority (CEA), Regulatory commissions & establishment of Appellate tribunal.

3

Model Solution of SAs | P-I | S-7/25 | P-3rd

Question No.3

Write a short note on the following: -

(a) 'Public Authority' under RTI Act.

Sol.

"Public Authority" means any authority or body or Institution of self-government established or constituted—

(a) by or under the Constitution;

(b) by any other law made by Parliament;

(c) by any other law made by State Legislature;

(d) by notification issued or order made by the appropriate Government, and includes any—

(i) body owned, controlled or substantially financed;

(ii) non-Government organisation substantially financed, directly or indirectly by funds provided by the appropriate Government;

(b) 'Open Access' under Electricity Act, 2003.

Sol.

Open Access enables heavy users with more than 1 MW connected load to buy cheap power from the open market. The concept is to allow the customers to choose from a number of competitive power companies, rather than being forced to buy power from the local utility monopoly.

(c) 'Force Majeure' under Purchase Regulations, 1981.

Sol.

During the pendency of the Contract/Purchase Order, if the performance in whole/part by either party or any obligation thereunder, is prevented/delayed by causes arising out of any war, hostilities, civil commotion, acts of the public enemy, sabotage, fire floods, explosion, epidemics or non-availability of Government controlled raw material under orders/Instruction of Central/STATE Government regulations strikes, lock-outs, embargo, acts of Civil/Military authorities or any other causes beyond their reasonable control, neither of two parties shall be made liable for loss or damages due to delay or failure to perform the contract during the currency of Force Majeure conditions, provided that the happening is notified in writing (with documentary proof) within 30 days from the date of the occurrence.

The supplies shall be resumed under the contract as soon as practicable after the happening. (event) ceases to exist.

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(d) 'Third Party' under RTI Act.

Sol.

"Third party" means a person other than the citizen making a request for information and includes a public authority. Under the Right to Information (RTI) Act, 2005, a third party is defined as any individual, organization, or public authority other than the person making the information request and the public authority that holds the requested information. Essentially, anyone who is not the applicant or the specific public authority handling the RTI application is considered a third party.

(4x5= 20 Marks)

Model solution of SHS / P-I / S-7 / 25 / P-3rd

7

Question No.4

- (a) Discuss the meaning of Security Deposit as per Purchase Regulations, 1981? Under what circumstances Security Deposit is refunded and forfeited?

Sol.

- (i) The successful Tenders shall be required to submit Security deposit for faithful execution of the purchase order/Contract of value exceeding Rs. 1,00,000/- at the rate of three percent (3%) of ordered value rounded off to a multiple of Rs. 10/- on the higher side. Tenders exempted from EMD up to Rs. 5.0 Lacs will have to submit security deposit for purchase orders valued above 1.0 Lacs.
- (ii) Ordinarily the Earnest Money received against Tenders shall be converted into Security Deposit. If the amount of earnest money received against Tenders is more than the amount of Security Deposit required against the Purchase Order/Contract, the balance shall be refunded within one month of the finalization of the Tender enquiry and in case of shortfall, if any, the Contractor/Supplier shall be required to deposit the additional amount.
- (iii) The Tenders having Permanent Earnest Money Deposit (PEMD) of Rs. 25 Lacs (Rs. Twenty-Five Lakhs) with PSPCL and hence exempted from depositing Earnest Money with Tenders, shall also be required to submit security Deposit @ 3% of ordered value in the form of bank Guarantee/Demand Draft/Cash within 30 days from the award of purchase order/contract.
- (iv) The following shall be exempted from depositing security against purchase orders/contracts given to them:-
- (a) Public Sector undertaking owned by Pb. Govt./Central Govt./other State Govt. supplying material directly through units owned by them subject to submission of documentary evidence of Government ownership. Exemption shall not be applicable if the Tender is submitted for supply of material through private unit/manufacturer.
- (b) Suppliers of Proprietary items/firms supplying material under DSG&D Rate Contract.

Refund of Security:

On faithful execution of Purchase Order/Contracts in all respects, including warranty period. If any, Security Deposit of the Contractor/Supplier shall be released by the Contracting/Purchasing Agency. The refund shall be made within 30 (Thirty) days from the issue of security release order by the concerned purchasing agency.

Forfeiture of Security:

In the event of default on the part of the Contractor/Supplier in the faithful execution of Purchase Order/Contract his Security deposit shall be forfeited by an order of the Contracting/Purchasing Agency under intimation to O/o CE/IT who shall get the same uploaded & displayed on website of PSPCL.

In the case of Sr. Executive Engineers/Sub-Divisional Officers working in the field, the order for forfeiture of security deposit shall be issued by them provided they are Contracting/Purchasing Agency with intimation to their Superintending Engineers/Dy. Chief Engineer/Dy. Chief Engineers who in turn shall intimate the same to O/o CE/IT who shall upload & display on website of PSPCL.

The forfeiture of Security of Security Deposit shall be without prejudice to any other rights arising or accruing to the Board under relevant provisions of the provisions of the purchase order/Contract like penalty etc. including suspension of business dealings with PSPCL for a specific period.

(b) Describe five main objects to be pursued by PSPCL as per its Memorandum of Association (MoA). Also list five objects incidental or ancillary to the attainment of the main objects.

Sol.

Main Objects to be pursued by the Company on its incorporation. (Any Five)

1. Takeover, renovate, operate, maintain the use of existing generation stations, distribution and supply systems, assets undertaking etc.
2. To engage in the business of generation, procurement, trading, supply and distribution of electricity, and any other permitted activity.
3. Develop, operate, maintain acquire, establish construct and operate electrical lines for the purposes of distribution of electrical energy and associated sub-stations.
4. Plan, investigate and prepare project reports business plans and strategy documentation and forecast customer demand and sources of purchase of power.
5. Optimal utilization of assets. 6. Coordinate, aid and advice.
7. Advisory Services. 8. To generate electricity.

Objects incidental or ancillary to the attainment of the main objects: (Any Five)

1. To obtain, maintain and comply with licences, charters, concessions etc.
2. Borrowing Power
3. To acquire and lease property.
4. To acquire business/companies.
5. To generate and conduct etc. Electricity Energy.
6. To acquire know-how etc.
7. To undertake research development and training.
8. To sell, transfer, or otherwise dispose of immoveable property etc.
9. To invest money
10. To undertake joint venture
11. To provide for welfare of employees
12. To sell transfer, or otherwise dispose

Model Solution of SAs | P-2 | S-7 | 25 | P-3rd

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Question No.5

(a) Explain the composition of "Board" set up under Micro Small and Medium Enterprises Act?

The Board shall consist of the following members, namely:-

- (a) the Minister in charge of the Ministry or Department of the Central Government having administrative control of the micro, small and medium enterprises who shall be the ex officio Chairperson of the Board;
- (b) the Minister of State or a Deputy Minister, if any, in the Ministry or Department of the Central Government having administrative control of the micro, small and medium enterprises who shall be ex officio Vice-Chairperson of the Board, and where there is no Central such Minister of State or Deputy Minister, such person as may be appointed by the Government to be the Vice-Chairperson of the Board;
- (c) six Ministers of the State Governments having administrative control of the departments of small scale industries or, as the case may be, micro, small and medium enterprises, to be appointed by the Central Government to represent such regions of the country as may be notified by the Central Government in this behalf, ex officio;
- (d) three Members of Parliament of whom two shall be elected by the House of the People and one by the Council of States;
- (e) the Administrator of a Union territory to be appointed by the Central Government, ex officio;
- (f) the Secretary to the Government of India in charge of the Ministry or Department of the Central Government having administrative control of the micro, small and medium enterprises, ex officio;
- (g) four Secretaries to the Government of India, to represent the Ministries of the Central Government dealing with commerce and industry, finance, food processing industries, labour and planning to be appointed by the Central Government, ex officio;
- (h) the Chairman of the Board of Directors of the National Bank, ex officio;
- (i) the Chairman and managing director of the Board of Directors of the Small Industries Bank, ex officio;
- (j) the Chairman, Indian Banks Association, ex officio;
- (k) one officer of the Reserve Bank, not below the rank of an Executive Director, to be appointed by the Central Government to represent the Reserve Bank;
- (l) twenty persons to represent the associations of micro, small and medium enterprises, including not less than three persons representing associations of women's enterprises and not less than three persons representing associations of micro enterprises, to be appointed by the Central Government:
 - (m) three persons of eminence, one each from the fields of economics, industry and science and technology, not less than one of whom shall be a woman, to be appointed by the Central Government;

- (n) two representatives of Central Trade Union Organisations, to be appointed by the Central Government; and
- (o) one officer not below the rank of Joint Secretary to the Government of India in the Ministry or Department of the Central Government having administrative control of the micro, small and medium enterprises to be appointed by the Central Government, who shall be the Member-Secretary of the Board, ex officio.

(b) Under what circumstances a Member of Board can be removed under Micro Small and Medium Enterprises Act?

Sol.

- (1) The Central Government may remove a member of the Board from it, if he;
- (a) is, or at any time has been, adjudged as insolvent; or
 - (b) is, or becomes, of unsound mind and stands so declared by a competent court or
 - (c) refuses to act or becomes incapable of acting as a member of the Board; or
 - (d) has been convicted of an offence which, in the opinion of the Central Government, involves moral turpitude; or
 - (e) has so abused, in the opinion of the Central Government, his position as a member of the Board as to render his continuance in the Board detrimental to the interests of the general public.
- (2) Notwithstanding anything contained in sub-section (1), no member shall be removed from his office on the grounds specified in clauses (c) to (e) of that sub-section unless he has been given a reasonable opportunity of being heard in the matter.

(c) Describe the provisions relating to Third Party Information as contained in RTI Act.

Sol.

Section 11 of the Act provides the procedure of disclosure of 'third party' information. According to it, if a Public Information Officer (PIO) intends to disclose an information supplied by a third party which the third party has treated as confidential, the PIO, before taking a decision to disclose the information shall invite the third party to make submission in the matter. The third party has a right to make an appeal to the Departmental Appellate Authority against the decision of the PIO and if not satisfied with the decision of the Departmental Appellate Authority, a second appeal to the concerned Information Commission. The PIO cannot disclose such information unless the procedure prescribed in section 11 is completed.

(d) Describe the Restrictive Trade Practices under Consumer Protection Act.

Q 5. (d) Describe the Restrictive Trade Practices under Consumer Protection Act.

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

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

Answer 1(i)

As per PSPCL PF Regulation 2010 Reg. 13 Note 1-C: - When a subscriber is reported as missing the interest shall be allowed after one year of declaration of missing i.e. registration date of FIR, up to the end of the month preceding that in which the payment is made or up to the end of the six months after one year of registration of FIR, whichever of these periods be less

Answer 1(ii)

As per PSPCL PF Regulation 2010 Reg. 13 Reg. 4 "Provided further that when a subscriber is dismissed, removed, retired prematurely or compulsorily from the services of the Corporation or the resignation of the subscriber is accepted from the back date, interest shall be payable up to six months from the date of issue of orders.

Answer 1 (iii)

As per PSPCL PF Regulation 2010 Reg. 13 (5) Interest shall not be credited to the account of a Mohammedan subscriber if he informs the Accounts Officer through DDO/Head of Office that he does not wish to receive it; but if he subsequently asks for interest, it shall be credited with effect from the first day of the year in which he asks for it.

Answer 1 (iv)

As per Provident Fund Regulation 2010 of PSPCL Regulation No. 16-A

Deposit Linked Insurance Scheme:- (1) Subject to the provisions of sub regulation(2), on the death of subscriber in service, the person or persons entitled to receive the amount standing to the credit of the deceased subscriber in the Fund shall also be entitled to an additional amount equal to the average amount standing to the credit of the deceased subscriber in the Fund during a period of thirty six months immediately preceding the date of his death subject to a maximum of ten thousand rupees.

(2) The additional amount referred to in sub-regulation (1) shall be paid by the Corporation and sanctioned subject to the fulfillment of the following conditions: -

(i) The amount standing to the credit of the subscriber in the Fund Should not have fallen below the following limits at any time during the period of thirty-six months immediately preceding the date of death of subscriber: -

In the case of Class A employees	Four thousand rupees.
In the case of Class B employees	Two thousand and five hundred rupees
In the case of Class C employees	One thousand and five hundred rupees
In the case of Class D employees	One thousand rupees:

Provided that in case where the subscriber held post (s) borne on the different groups during the thirty-six months immediately preceding the date of his death, the appropriate minimum qualifying balance in the case of such a deceased subscriber shall be the one relating to the group in which he held the post for the greater part of the said period of thirty-six months.

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

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

(3) The Chief Accounts Officer shall authorize the payment of the additional amount referred to in this regulation without any further sanction. It shall be accounted for under the relevant heads of account.

Answer 2

- i. As per clarification issued by Finance dept. vide Memo no. 21531 DATED 29.05.2025 That the leave encashment is applicable on increased pay. So the claim is to be accepted.
- ii. Rule 9.1 of MSR Vol 1, Part 1 lays down that joining time may be granted to an employee to join a new post either at the same or new station. However, the period of joining time can be reduced by the authority sanctioning the transfer in public interest vide exception to rule 9.5 (e) ibid.

As such the joining time can be claimed by an employee as matter of right is transfer is in public interest. However, the period of joining time can be reduced in special circumstances by the transferring authority.

iii. As per Finance Circular No. 17/2019 dated 21-06-2019 Family for LTC is:

- a. Spouse and 2 unmarried living children or adopted children who are wholly dependent on employee.
- b. married daughters, who are divorced, separated and living with the employee and wholly dependent on employee.
- c. Parents or step parents living with and dependent on Employee.
- d. Unmarried brother, and unmarried, divorced, separated, widow sisters who are living with the employee and wholly dependent on employee. Provided the parents are not alive or they are dependent on Govt. Employee too.

iv. As per Rule 5.4 of MSR Vol. 1 Part 1 as amended vide Finance Circular No. 45/91 Dt. 25.06.91 House rent Allowance is admissible up to 180 days during leave.

Provided that he certifies that his previous rate of Expenditure for a house continues during his absence on leave.

Answer no. 3 (i)

	Notional Pay	FC 23/14		FC 24/24	2.59	2.25	15%
02.07.2010	11960	11960	02.07.2010	11960			
01.07.2011	12320	12320	01.07.2011	12320			
15.01.2012	12320	12920	15.01.2012	14700			
05.11.2012	12690	13310	01.01.2013	15150			
01.11.2013	13080	13710	01.01.2014	15610			
01.11.2014	13480	14130	01.01.2015	16080			

01.11.2015	13890	14560	01.01.2016	16570	37000	38100	(41600)
			01.01.2017	17070	38100	39200	(42800)
			01.01.2018	17590	39200	40400	(44100)
			01.01.2019	18120	40400	41600	(45400)
			01.01.2020	18670	41600	42800	(46800)
			01.01.2021	19240	42800	44100	(48200)
			01.07.2021				48200
			01.01.2022				49600
2.59	35975.1	37000	01.01.2023				51100
2.25	37282.5	38100					
15%	40588.215	41600					

On Dated 01.01.2023 he will draw 51100 Basic.

If no option given, then 2.25 factor is beneficial for him.

Leave for 125 days, so 05.11.12 date may vary (+)(-)-2 days. According to calculation method used.

Answer no. 3 (ii)

		2.25	15%	
01.01.2016		37200	(40600)	
05.08.2016		37200	(40600)	Pay Protected as JE
01.12.2016	37200 (38300)		(41800)	
01.12.2017	37200 (39400)		(43100)	
05.08.2018		43800		Pay in PB 3 level-13

Answer 4 (i)

So half yearly.

	U/R	Revised
31.12.2015	35000	
01.01.2016		91500
01.03.2016	36050	94200
01.03.2017	37140	97000
01.03.2018	38260	99900
01.03.2019	39410	102000
	pension	
31.12.2018	19705	
01.07.2021		51000

Answer 4 (ii)

	U/R		2.25	15%	
01.12.2015		18700	42075	45815	
01.01.2016		18700	42700	46700	
01.12.2016		19270	44000	48100	
01.05.2017		19270	44000	48100	No Effect higher Scale.
01.12.2017		19850	45300	49500	
01.10.2018		20450	46700	51000	23 API
05.10.2018		21050	48100	52500	AS LM
31.12.2018		10525	BP		
01.07.2021		26250	BP		
Gratuity		$(48100+(48100*09/100)*49/4$	642255		
LE		$(21050+132%)*300/30$	488360		
Commutation		$21050*12*8.371*30/100$	634354		

Answer 4 (iii)

		31-12-2023			310	3/16
Add	01.01.2024	18.02.2024	48	3	313	3/16
Availed	19.02.2024	22.03.2024	33	-33	280	3/16
Add	19.02.2024	30.06.2024	133	8.3125	288	8/16
Availed	01.07.2024	07.07.2024	7	-7	281	8/16
LTC L/E			10	-10	271	8/16
Add	01.07.2024	31.12.24	184	11.5	282	16/16
					283	
LE	$71400+42%*283/30$		956426.8			

Answer 5 (i)

The action of suspending authority is not allowing any subsistence allowance is against the provision of rule 7.2 (i) (ii) (a) of MSR Vol 1, Part-1 vide which a suspended employee is entitle to subsistence allowance equal to leave salary on half pay leave DP, DA, IR on that pay during first 6 months of suspension irrespective of gravity of offence with which he was charged.

Answer 5 (ii)

From	TO	BP	%	
30-11-2021	31-01-2022	35700		
01-02-2022	09-03-2022	33915	95%	o/o no. 20
10-03-2022	14-06-2023	30345	85%	o/o no. 48
15-06-2023	09-03-2024	28560	80%	o/o no. 22
10-03-2024	14-06-2024	32130	90%	o/o 48 restore
15-06-2023	till life		95%	o/o no. 22 restore.

Answer 5(iii)

As per MSR Part 1 Vol-1 rule 9.17 & 9.18: A Board employee who does not join his post within his joining time is entitled to no pay or leave salary after the end of joining time. Willful absence from duty after the expiry of join time may be treated as miss behavior.

- a. A competent authority may in any case extend the joining time admissible under these regulations.
- b. Within the prescribed maximum of 30 days the appointing authority may, in case of corporation employees under their control, extend necessary in the following circumstances:
 - i. When the corporation employee has been unable to use the ordinary mode of travelling or not withstanding due diligence on his part, has spent more time on the journey then allowed by the regulations: or
 - ii. When such extension is considered necessary for the public convenience or for the saving of such public expenditure as is caused by unnecessary or purely formal transfer.
 - iii. When the regulation have, in any particular case operated harshly, as for example when a board employee has through No fault on his part missed a steamer or fallen sick on the journey.