

Solution to Paper 1 of SAS Part 1

Model Solution to Q No. 1

i). As per Chart of Accounts, Account code for the following Account Heads are as follows:

a) Pensionary liabilities.	44.418
b). Investment in Partnerships / joint ventures etc	20.410
c). Provident fund inspection and Audit charges.	75.850
d). Assets decommissioning cost.	77.5
e). Small and low value items written off.	77.610

(5 x 1 = 5)

(ii) Accounting Policies laid down in Cash and Bank Manual regarding cash and bank balance are as follows :-

- Besides legal tender/currency notes and coins the term cash includes cheques, postal orders, deposit at call receipts of scheduled banks and drafts payable on demand. A small number of revenue stamps will also be treated as part of the cash balance.
- Collections made by collection centres and forwarded to Head Office will be treated as remittance in transit till the head office has received the funds in its bank account and accounted for them.
- In the books of Head office bank balance will be increased on the receipt of advice from collection banks into which funds have been transferred directly from the collection centres. The balances will be decreased based on receipt of debit advices from the disbursement banks.
- No cheque shall be drawn until it is intended to be paid away.
- Utilization of the Board/PSPCL receipts towards expenditure is strictly prohibited.

(5)

②

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iii) As per Basic Accounting Principles and Policies clause 1.17, the events occurring after the Balance sheet date are given following treatment:-

- 1) Two types of subsequent events and transactions require consideration by the Board.
- 2) The first type consist of those events that provide additional evidence with respect to the conditions that existed at the date of the balance sheet and affect the estimates necessary for accrual etc. in the process of preparing Annual Accounts. All information that becomes available prior to the finalization of the Annual Accounts should be used in evaluating the conditions on which the estimates were based. The Annual Accounts shall be adjusted for any changes in estimates resulting from the use of such evidence, Identifying the events that require adjustment in accounts calls for the exercise of judgement and knowledge of facts. For example, a loss on an uncollectible receivable as a result of a consumer's deteriorating financial condition leading to bankruptcy subsequent to the balance sheet date would be indicative of his poor financial condition existing at the balance sheet date, thereby calling for adjustment of the accounts. On the other hand, a similar loss resulting from a consumer's major casualty such as a fire or flood subsequent in the balance would not be indicative of conditions existing in respect of the consumers at the balance sheet date and adjustment would not be called for.
- 3) The second type consists of events that provide evidence with respect to conditions that did not exist at the balance sheet date but arose subsequent to that date. These events should not result in adjustment of the accounts. Some of these events, however, may be of such a nature that the commission of their disclosure may result in misleading statements. Examples of this type of event (which should not result in adjustment of accounts but which do require disclosure) are : takeover of a licensee, loss from fire, flood etc.

③

Model sol. of SAS/Part-I/S- 01/24/P-I

Model Sol. To Q. No. 2.

- (i) **Stale cheque :-** As per Cash and Bank Manual Subject Code 21,
A cheque past its validity, three months after the date of being
issued is declared as stale cheque.

- a) Accounting entries for adjustment stale cheque are as
follows :-

Source Document :- Disbursement bank reconciliation statement
accounting units/JV.

General Ledger :-

<u>Debit</u>	<u>Credit</u>
Cheque issued account (24.403)	Stale cheque account (46.910)

- b) Accounting entries on issue of new cheque against stale
cheque :-

Source Document :- Bank Payment Voucher
General Ledger :-

<u>Debit</u>	<u>Credit</u>
Stale cheque account (46.910)	Cheque issued account (24.403)

(5)

- ii) a) **Operating activities :-** As contained in clause 7.14 of
IAS-7, operating activities are the main revenue producing
activities of the entity that are not investing or financing
activities. So operating cash flows includes cash received from
customers and cash paid to suppliers and employees.
- b) **Investing Activities :-** include cash activities related to
non current assets. Non current assets include
- 1) Long term investments.
 - 2) Property, Plant & equipment and
 - 3) The principal amount of loans made to other
entities.

Model Sol. To Q. No. 2.

Financing activities :- As contained in clause 7.6 of IAS – 7,
Financing activities include cash activities related to non
current liabilities and owners equity items and include :-

- 1) The principal amount of long term debt.
- 2) Stock sales and repurchases and
- 3) Dividend payments.

(2 x 3 = 6)

iii)

a) **Accounting entries for freight/demurrage charges :-**

	<u>Debit</u>	<u>Credit</u>
1)	Relevant expense head	Cash/Imprest account
2)	Expenses recoverable from Suppliers/contractors (28.810)	(24.110/24.210/24.220)

b) **Accounting entries for encashment of security deposit
(other than cash) :-**

	<u>Debit</u>	<u>Credit</u>
1)	Cash (24.110)	1) Security/EMD from supplier/contractor a/c.
2)	Remittance to H.O. in transit (24.501)	28.930
		2) Cash 24.110

c) **Accounting entries for damage of meters installed at
PSPCL works beyond repairs**

As per procedure contained in Meter Accounting Manual under subject code 'salient features' the meters installed at Board's/PSPCL work on their getting damaged beyond repairs will be withdrawn from the Asset Account along with the depreciation. The estimated value and depreciation will be taken if the book value is not known and the cost of the new meter installed to replace irreparable meters will be charged to capital.

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Also cost of new meters installed to provide new connections shall be charged to capital.

JV	Debit	Credit.
	77.710	10.631
	(Depreciation provision, Written down value of Assets scrapped	Fixed assets metering equipments
		(2 x 3 =6)

iv)

All prior period expenses & losses, for which no provision was made in the previous year are required to be recorded in the various accounts provided under account group 83 so that these are highlighted separately. Account group 83 has been further segregated into various account codes from 83.1 to 83.8 relating to short provision for power purchase in previous years, fuel related losses, operating expenses, excise duty, employee cost, depreciation, interest and other finance charges and any other finance charges and any other charge, all relating to previous years.

(3)

Cash Book of Division X

Receipt Side

Payment Side												
Date	B.A. 16 No/ Voucher No.	Particulars	Cash	Adj.	A/C. Head	Date	B.A. 16 No/ Vouch er No.	Particulars	Cash	Bank Chq. No. Amt.	Adj.	A/C. Head
05-10-2023	1	To Emd received by DD	75000		46.101	06-10-2023	PIS	By DD deposited into Bank	75000			24.501
09-10-2023	2	To tender fee received by DD	1180		1000=62.903							
					90 = 46.990	08-10-2023	VR-1	By payment made to Mr. A		01 = 3200		76.190
					90=46.991			for purchase of briefcase				
15-10-2023	V.R. 4	To adjustment of recoveries										
		made from Contractor Bill				09-10-2023	VR-2	By payment made to Mr. D		002 = 50000		76.101
		1) Security		3750	46.101			for rent of office building				
		2) Income Tax		1500	46.923							
		3) Cost of material issued		5000	25.7	09-10-2023	PIS	By DD deposited in Bank	1180			24.501
		4) Water charges		500	62.930							
31.10.2023	V.R. 5	To adjustment of recoveries				12-10-2023	VR-3	By TA paid to MR. Y by cheque		003 = 3000		76.132
		made from Salary										
		a) GPF		50000	57.126	15-10-2023	VR-4	By payment made to ABC & Co.		004 = 64250	10750	GH 14
		b) GPF advance		25000	57.127			for w/d				
		c) Income Tax		10000	44.401							
		d) HBA		5000	27.201	31-10-2023	VR-5	By Salary paid into Bank		005 = 397000	103000	75.1
		e) LIC		10000	44.409							
		f) Bene. Fund of JE		3000	44.415	31-10-2023		Closing Balance	NIL			
			76180	113750					76180	517450	113750	
Note :-		DD for EMD received and returned on the same day, Entry shall										
		not be made in Cash Book (RS. 10000)										

⑦

Model Sol. of SAS/Part-I/S-01/24/P-I

Model Sol. To Q. 4

(i) Rate per K.M. for private use :-

<u>Direct Charges (Annual)</u>		<u>Departmental Charges</u>	<u>Total cost</u>
1) Employee Cost	45000	(+27.5 %) + 12375	57375
2) Mtc. & Repair charges	3000	(+27.5 %) + 825	3825
3) Repair & Minor Replace.	20000	(+27.5 %) + 5500	25500
4) Fuel & Lubricants	47000	(+10 %) + 4700	51700

Indirect Charges

1) Depreciation

$$500000 \times 90 \% = 450000 / 8 = 56250 \quad 56250$$

2) Interest @ 13.5%

$$(\text{Capital Cost} \div 2 + \text{Cost of Lorry Shed}) \times 13.5 \%$$

$$(500000 \div 2 + 20000) \times 13.5 \% = 36450 \quad 36450$$

Total 231100

$$\text{Cost per K.M.} = 231100 \div 30000 = \text{Rs. 7.70 Per K.M.}$$

(10)

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Model Sol. of SAS Part - I/S - 01/24 / P-I

Model Sol. To Q. 4

(ii)

- a) As per Capital Expenditure & Fixed Assets subject code XXVIII Maintenance of Register of Initial (Works) Accounts Clause 6 (a), on the occasion of transfer of subordinate incharge of work, the form used by him should be closed by him. The second copy should be deposited in the Divisional office for safe custody. Set of new form should be opened by his successor.

Therefore the action of J.E. to continue using IWR of a work which was used by his predecessor is not in order. **(3)**

- b) As per Capital Expenditure & Fixed Assets subject code XXXVII, (Measurement Books, their record, custody & checking) clause 37.3 (f), Foreman is authorized for making entries in the Measurement Books.

Therefore, the action of the Divisional officer is in order. **(3)**

- c) As per Basic Accounting Principles & Policies Clause 2.72, under following conditions, provisional depreciation is charged :-

- i) When precise cost of the asset is not known.
- ii) Estimated useful life of the asset is not known.
- iii) The responsibility for maintenance and/or accounting of newly constructed/acquired assets not known.

(4)

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Model Sol. To Q. No. 5

- a) AS per clause 14 of subject code 51 (Physical verification of stock) of Material accounting Manual, Following entries are made in the books of accounts during material found short/excess :-

1) Material found excess :

Credit :-	22.810	Stock Excess Pending Investigation
Debit :-	22.5	Material Stock Adjustments Accounts Capital/O&M.
		(3)

2) Material found short :-

Credit :-	22.5	Material Stock Adjustments Accounts Capital/O&M.
		store Incidental Expenses recovered account (for
		levy of Store Incidental Charges)
Debit :-	(22.810)	Stock Shortage Pending Investigation
	22.830	(3)

b)

As per subhead 11.1. of subject code 11 of Capital Expenditure and Fixed Assets manual, Advances to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for works actually done. Exceptions are, however, permitted in the following cases:

- (1) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site. The Divisional Officer may, in such cases, sanction advances upto an amount not exceeding 75% of the value (as assessed by himself) of such materials, provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which the Board secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials, and against the expenses entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an officer (not below the rank of Sub Divisional Officer):

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Model Sol. To Q. No. 5

(a) that the quantities of materials upon which the advances are made have actually been brought to site

(b) that the contractor has not previously received any advances on that security, and

(c) that the materials are those required by the contractor for use on items of work for which rates for finished work have been agreed upon. The officer granting the above certificate will be held personally responsible for any overpayment which may occur in consequence, (s).

(2) Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used as billed for.

11.2 An advance payment i.e. a payment on a running account to a contractor for work actually executed but not measured may be made on the certificate of a responsible PSPCL employee (not below the rank of Sub Divisional Officer) to the effect that not less than the quantity of work paid for has actually been done, and the PSPCL employee granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.

11.3 Cases in which in the interest of works, it is absolutely necessary to make petty advances. In such cases advances upto Rs. 50/- may be allowed by Sub-Divisional Officers.

11.4 In all other cases the sanction of the Board must be obtained, which will be accorded if indispensable, and provided that the necessary precautions are taken for securing the Board against loss. Such a system will not be allowed to become general or to continue longer than in absolutely essential

(8)

c) As per instruction contained in Cash and Bank Manual Subject Code 20 sub head 11 Whenever a cheque book or a blank cheque is lost, Drawing & Disbursing officer is required to inform the concerned bank with intimation to AO/Banking immediately. Thereafter A.O. banking will immediately notify loss of cheque book/blank cheque to all branches of the bank where the PSPCL has made drawing arrangements.

(6)

Solution to Q 1

- (i) As per commercial circular **30/2023**, PSPCL has decided to implement monthly billing to DS/NRS consumers having load up to 7 KW where smart meters have been installed. In the given case, DS connection of the consumer following both these conditions, so monthly billing is applicable for the new DS connection.

Monthly billing system has already been implemented by PSPCL previously in two phases:

(a) vide **CC 45/2013 dated 17.09.2013** where it has been implemented for DS/NRS consumers having load of 10 KW and above.

(b) vide **CC 25/2022 dated 14.10.2022** for DS/NRS consumers having load from 7 KW to 10 KW.

As the old NRS connection of consumer in above case with load 6 KW does not fall under any of the above-mentioned phases, therefore, bimonthly billing is applicable for NRS connection.

So, billing of both the connections is being done correctly in line with the applicable rules. The consumer should be informed about this and be asked not to be worried at all.

- (ii) The given case is to be dealt with as per CE/commercial office memo no. 1145-49 dated 14.10.2022. In this letter is as under:-

Procedure for dealing with cases where NOC already stands issued but connectivity charges have not been deposited by developer till 08.09.2022:-

"Cases where NOC has been granted and is within validity period but connectivity charges have not been deposited by the developer before 08.09.2022, for such cases connectivity charges shall be got revised as per CC 28/2022"

So, the charges are to be revised as per latest norms amended vide CC 28/2022 dated 19.09.2022. Connectivity charges are to be revised as per new loading norms issued in the circular and will vary on the case-to-case basis. Moreover, system loading charges have also been made applicable vide this circular so the developer has to deposit these @ Rs. 2200 per KVA as per Standard cost data approved by the commission.

- (iii) As per 2nd proviso to regulation 36.1.3 of Supply code 2014, in case the increase in load/demand results in change in tariff category, the consumer shall be served with a written notice to either remove the additional load/restrict the demand or to submit application complete in all respect within 15 days from the date of issue of notice to get the excess load/demand regularized from the distribution licensee.

So, in view of the above provision, both the cases are explained below:-

- (a) **Sanctioned CD 15 KVA** In this case, the demand of the consumer has exceeded from the sanctioned CD and due to the MDI being above 20, the tariff category should be "Medium Supply" instead of "Small Power". Hence, by virtue of the 2nd proviso to regulation 36.1.3 of Supply code 2014, the consumer shall be served with a written notice to either restrict the demand or to submit application complete in all respect within 15 days from the date of issue of notice to get the excess demand regularized.
- (b) **Sanctioned CD 20 KVA** In this case also, the demand of the consumer has exceeded from the sanctioned CD and due to the MDI being above 20, the tariff category should be "Medium Supply" instead of "Small Power". Hence, by virtue of the 2nd proviso to regulation 36.1.3 of Supply code 2014, the consumer shall be served with a written notice to either restrict the demand or to submit application complete in all respect within 15 days from the date of issue of notice to get the excess demand regularized.

So the consumer should be served with the notice in both the cases as explained above.

③ Model Solution of SAS / Part-I / S-1/24 / P-2

Solution to Q 2

The relevant norms for calculating load are given in regulation 6.7.1 (b) of Supply code. As per these norms, the load of the colony is calculated as below:-

CATEGORY (A)	No. of units (B)	Load as per norms per unit (KW) (C)	FAR (D)	LOAD (KW) (E = B*C*D)	Demand Factor (F)	LOAD FOR NOC (G = E*F)
Residential Plots 150 sq yards each	25	8	NA	200	40%	80
Residential Flats 1750 sq ft each	225	12	NA	2700	40%	1080
Commercial Plots 40 sq yards each	50	10	NA	500	50%	250
Commercial Plots 775 sq ft each	25	175 w per sq yard	2.3	866.49 (note 1)	50%	433.25
Hotel Site 78540 sq ft	1	175 w per sq yard	2.3	3512.48 (note 2)	50%	1756.24
TOTAL LOAD (KW) (I)						3599.49
OTHER COMMON SERVICES LOAD (ACTUAL) (II)						100
TOTAL LOAD IN KW (III = I+II)						3699.49
TOTAL LOAD IN KVA FOR ISSUING NOC OF COLONY (IV = III/0.9)						4110.54

Note 1:- Area per plot (given) = 775 sq ft

So, area per plot (in sq yards) = $775/9 = 86.1111$ sq yards

So total covered area of 25 plots with FAR 2.3 = $86.1111 * 25 * 2.3 = 4951.39$ sq yards

So, load @ 175 w per sq yards of total covered area = $4951.39 * 175 = 866492.94$ watt

i.e 866.49 KW

Note 2:- Area (given) = 78540 sq ft

So, area (in sq yards) = $78540/9 = 8726.6666$ sq yards

So total covered area with FAR 2.3 = $8726.6666 * 2.3 = 20071.33318$ sq yards

So, load @ 175 w per sq yards of total covered area = $20071.33318 * 175$

= 3512483.3065 watt i.e 3512.48KW

④ Model Solution of SAS / Part-I / S-1/24 / P-2

Solution to Q 3

A Sanctioned CD is 60 KVA, Consumption in units (Kvah) 14875, MDI (KVA) 75, threshold units are 3528 KVAH and Days 30, Defective meter.

So, the bill amount is calculated as below:-

Fixed Charges: $60 \times 140 \times 30 \times 12 / 365 =$ Rs. 8,285

Energy Charges: $14875 \times 6.10 =$ Rs. 90,737

Demand Surcharge: NIL

(Reason- As per condition no. 23.1.2 of General conditions of tariff issued vide CC 17/2023 dated 16.05.2023, no surcharge is to be levied in the event of MDI being defective.)

Threshold Rebate: $3528 \times 0.86 =$ Rs. 3034

(Reason- As per CC 18/2023 dated 16.05.2023, the reduced energy charges for consumption above the threshold limit is Rs. 5.24 hence, rebate applicable is Rs. 0.86 per unit (6.10 – 5.24))

Subsidy :-

for fixed charges: $8285 \times 50\% =$ Rs. 4,142

for energy charges: $11347 \times 0.60 =$ Rs. 6,808

Total subsidy $=$ Rs. 10,950

(Reasons- As per tariff order for FY 2023-24, the subsidized fixed charges for MS consumers are 50% of the applicable charges and subsidized energy charges are Rs. 5.50 per unit. So the per unit energy charges subsidy comes to Rs. 0.60 per unit (6.10 – 5.50). The 3528 units have already billed @ Rs. 5.24 so only the balance 11347 (14875 – 3528) units are eligible for subsidy)

Total bill amount (before allowing subsidy) comes to Rs. 95,988 (8285 + 90737 – 3034)

Total bill amount (after allowing subsidy) comes to Rs. 85,038 (95988 – 10950)

ED @ 13% $=$ Rs. 11,055

IDF @ 5% $=$ Rs. 4,252

MT @ 2% = Rs. 1,701

TOTAL TAXES = Rs. 17,008 (assuming cow cess is not applicable)

TOTAL BILL AMOUNT = 85038+17008 = Rs. 1,02,046

B As per condition no. 9 of General conditions of tariff issued vide CC 17/2023 dated 16.05.2023, the consumers which are not covered under Two part Tariff structure are:-

1. AP, AP High Technology/High Density Farming
2. EV Charging Stations
3. Start up power for generators and CPPs,
4. Sri Harmandir Sahib and
5. Sri Durgiana Mandir.

C As per ESIM instruction 3.3.15 (d) (amended vide CC 10/2023 dated 29.03.2023), relevant instructions regarding dairy farming are:-

'The consumers in the profession shall be covered under relevant schedule of industrial tariff. However, where the house owners keep milch (animals that make milk) animals for their livelihood and no machinery equipment/apparatus are used for the purpose of any commercial activity such as mechanicalized processing of milk, shall be covered under DS tariff.'

Solution to Q 4

A As per relevant clauses of ESIM instruction no. 3.2.3 (d) (as amended vide CC 08/2023 dated 06.03.2023):-

(d) Feasibility clearance for all categories of consumers including power intensive industries such as Arc/induction furnace, billet heaters/surface hardening machines and chloro alkalies units having demand exceeding 500 kVA and upto 2 MVA shall be issued by SE/Dy. CE (DS) concerned at his own level. If the load of a new connection or after extension exceeds 2 MVA upto 4 MVA, the case shall be referred by SE/Dy. CE (DS) to EIC/CE/Planning through CE/EIC (DS) and feasibility clearance shall be issued by CE/EIC (DS) after obtaining concurrence of EIC/CE/Planning with regard to adequacy of transmission system / feeding sub-station. While granting feasibility clearance intimation to EIC/CE/Commercial and Planning shall be sent by CE/EIC (DS) along with complete proposal and copy of feasibility clearance.

(e) If the total contract demand after taking into consideration the increase in demand exceeds 4 MVA, the case shall be referred by SE/DY. CE (DS) to EIC/CE/Commercial through CE/EIC (DS) with a copy to EIC/CE/Planning & EIC/CE/TS PSPCL/PSTCL.

So, in view of the above competency to grant feasibility clearance of new/extension in load is as below:-

Sr. No.	Demand description	Competency to grant feasibility
1	Exceeding 500 KVA and upto 2 MVA	Concerned SE/ Dy. CE (DS)
2	Exceeding 2 MVA and upto 4 MVA	Concerned CE/ EIC (DS) after obtaining the concurrence of EIC/CE/Planning
3	Exceeding 4 MVA	CE/Commercial after obtaining the concurrence of Feasibility clearance committee.

B

The assessment of Electricity charges in case of theft of Electricity, or in case of overhauling of account when neither the consumption of corresponding period of previous year nor for last six months and neither any consumption of last six months when meter worked properly is available, then LDHF formula is used for determining the consumption where units assessed equals $L \cdot D \cdot H \cdot F$.

L stands for load found connected during inspection in KW for consumers covered under non contract demand system, and for consumers covered under contract demand system, L shall be sanctioned contract demand or the maximum demand recorded during last one year whichever is highest.

D is the number of working days per month

H is the use of supply hours per day

F is the demand factor

The above components are given under Annexure-8 to the Supply code 2014 upto 11th amendment.

C The levy of voltage surcharge on the energy charges shall be as under:-

- i) All consumers catered at 400 volts against specified voltage of 11 kV shall be levied surcharge at the rate of 15%.
- ii) All consumers catered at 11 kV against specified voltage of 33/66 kV shall be levied surcharge at the rate of 10%.
- iii) All consumers catered at 33/66 kV against specified voltage of 132/220 kV shall be levied surcharge at the rate of 5%.
- iv) The exemptions from levy of surcharge(s) shall continue as under:
 - (a) LS consumers existing as on 31.03.2010 availing supply at 33/66 kV but required to convert their system so as to receive supply at 132/220 kV will not be levied any surcharge related to supply voltage, till such consumers request for change of their Contract Demand.

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Model Solution of SAS (Part-I) | S-1/24/P-2

(b) DS/NRS/BS consumers existing as on 31.03.2010 catered at a voltage lower than specified in Supply Code 2014 will be liable to pay surcharge only in case of any change in Contract Demand.

Voltage Rebate

As the cost to serve at higher voltage is lower than the cost to serve at lower voltage, therefore the rebate on energy charges to the consumers getting supply at HT/EHT voltages shall be applicable as under:

- a) 30 paise/kVAh to all consumers getting supply at 400/220/132 kV,
- b) 25 paise/kVAh to all consumers getting supply at 66/33 kV,
- c) 20 paise/kVAh to DS (including Charitable Hospitals setup under PWD Act), NRS, MS consumers (including water works supply Schemes for use of general public residing in urban or rural areas & Compost / Solid Waste Management Plants for Municipalities/ Urban Local Bodies) getting supply at 11 kV and
- d) 20 paise/kWh to AP/AP High-Technology/High Density Farming consumers getting supply at 11 kV shall be continued.

Model Solution of SAs Part-I |S-1/24/P-2

Solution to Q 5

LS general consumer getting supply at 66 kv

CD: 11900 kva

MF: 200000

TOD on peak:55000 TOD off peak:35000 Threshold rebate units:15000

	Prev Reading	New Reading	Consumption
KWH	20	22	400000
KvAh	21	23.1	420000
MDI	0.05	0.06	12000

- (i) Fixed Charges: $11900 \times 315 \times 31 \times 12 / 365 =$ Rs. 38,20,389
- (ii) Energy Charges: $420000 \times 6.67 =$ Rs. 28,01,400
- (iii) Surcharges/Rebates:
- Demand Surcharge: $100 \times 750 =$ Rs. 75,000
- Threshold Rebate: $15000 \times 1.43 (6.67 - 5.24) =$ Rs. 21,450
- Tod rebate: {Tod units in proportion with threshold rebate = $35000 / 420000 \times 15000 = 1250$ }
- Therefore, Tod rebate applicable on 35000-1250= 33,750 units
- TOD rebate : $33750 \times 1 =$ Rs. 33,750
- Voltage Rebate : $420000 \times 0.25 =$ Rs. 1,05,000
- (iv) Subsidy:
- Normal units $(420000 - 15000 - 33750) \times 1.17 =$ Rs. 4,34,362
- TOD units $33750 \times 0.43 =$ Rs. 14,513
- Total Subsidy $=$ Rs. 4,48,875
- (v) ED/IDF:
- Total SOP for taxes = Fixed Charges+ Energy Charges- rebates-subsidy
- $= 38,20,389 + 28,01,400 - 21,450 - 33,750 - 1,05,000 - 4,48,875$
- $=$ Rs. 60,12,714
- ED @ 15% of 6012714 = Rs. 9,01,907
- IDF @ 5% of 6012714 = Rs. 3,00,636

Answer to Question No. 1 (A)

As per Regulation 5 of Purchase regulations, 2017

(ii) PSPCL may after due evaluation, standardize/approve Manufacturers/Suppliers of different equipment/material of standard quality and technical specifications, for inviting limited tenders.

(iv) Standardization shall be made for the items that are of critical nature, required at a short notice, needed frequently and shall at least comprising of three firms for each ratings and for a period of three years. The firm having international quality/standard specification like ISO/9000 Series will be deemed as standardized.

(v) List of suppliers to be standardized would be scrutinized and recommended by the Committee (consisting of quality control material management and finance representatives) from the angle of quality, rating, delivery price & performance.

(vi) Firms will be standardized with the approval of Director In-charge & CMD on the recommendations of Committee.

(vii) If, the performance of the firm is not repeatedly upto the mark, then it can be deleted from the list with the approval of WTDs.

Answer to Question No. 1 (B)

As per Regulation 10 (b)(x) of Purchase Regulations 2017

Any firm which at the time of opening of the Tender enquiry, falls in any of the following categories, shall be regarded as defaulter and shall not be eligible for participation in any new Tender enquiry for a period of three years from the date of issue of Purchase Order in which it has defaulted: -

i) The Firm is a defaulter for the supply of 35% or more quantity on the date of expiry of the Contractual Delivery Period for the total ordered quantity.

ii) The Firm is a defaulter for the supply of any quantity for more than 6 months from the date of expiry of the Contractual Delivery Period for the total ordered quantity.

Answer to Question No. 1 (C)

As per Regulation 10 (b)(xi) of Purchase Regulations 2017:

In case where e-Tendering is not applicable, the sale of Tender documents shall be stopped 72 hours or two working days preceding the due date of opening of the Tenders whichever is more. However, where e-Tendering is applicable, the downloading of Tender documents shall be stopped 24 hrs prior to the date and time of the opening of the Tender enquiry

Answer to Question No. 2 (A)

As per Section 11 of Right to information Act 2005

- (1) Where a Central Public Information Officer or a State Public Information Officer, as the case may be, intends to disclose any information or record, or part thereof on a request made under this Act, which relates to or has been supplied by a third party and has been treated as confidential by that third party, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within five days from the receipt of the request, give a written notice to such third party of the request and of the fact that the Central Public Information Officer or State Public Information Officer, as the case may be, intends to disclose the information or record, or part thereof, and invite the third party to make a submission in writing or orally, regarding whether the information should be disclosed, and such submission of the third party shall be kept in view while taking a decision about disclosure of information: Provided that except in the case of trade or commercial secrets protected by law, disclosure may be allowed if the public interest in disclosure outweighs in importance any possible harm or injury to the interests of such third party.
- (2) Where a notice is served by the Central Public Information Officer or State Public Information Officer, as the case may be, under sub-section (1) to a third party in respect of any information or record or part thereof, the third party shall, within ten days from the date of receipt of such notice, be given the opportunity to make representation against the proposed disclosure.
- (3) Notwithstanding anything contained in section 7, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within forty days after receipt of the request under section 6, if the third party has been given an opportunity to make representation under sub-section (2), make a decision as to whether or not to disclose the information or record or part thereof and give in writing the notice of his decision to the third party.
- (4) A notice given under sub-section (3) shall include a statement that the third party to whom the notice is given is entitled to prefer an appeal under section 19 against the decision.

Answer to Question No. 2 (B)

As per Section 41 of Electricity Act 2003

A transmission licensee may, with prior intimation to the Appropriate Commission, engage in any business for optimum utilisation of its assets:

Provided that a proportion of the revenues derived from such business shall, as may be specified by the Appropriate Commission, be utilised for reducing its charges for transmission and wheeling:

Provided further that the transmission licensee shall maintain separate accounts for each such business undertaking to ensure that transmission business neither subsidises in any way such business undertaking nor encumbers its transmission assets in any way to support such business:

Provided also that no transmission licensee shall enter into any contract or otherwise engage in the business of trading in electricity.

Answer to Question No. 3 (A)

As per Explanation (ii) to Section 2 (b) of Micro, Small and Medium Enterprises Development Act 2006

In exercise of the powers conferred by sub-section (1) read with sub-section (9) of section 7 of the 'Micro, Small and Medium Enterprises Development Act, 2006, Vide notification dated 1st June 2020 Central Government notified the following criteria for classification of micro, small and medium enterprises, namely: —

- (i) a micro enterprise, where the investment in Plant and Machinery or Equipment does not exceed one crore rupees and turnover does not exceed five crore rupees;
- (ii) a small enterprise, where the investment in Plant and Machinery or Equipment does not exceed ten crore rupees and turnover does not exceed fifty crore rupees;
- (iii) a medium enterprise, where the investment in Plant and Machinery or Equipment does not exceed fifty crore rupees and turnover does not exceed two hundred and fifty crore rupees.

Answer to Question No. 3 (B)

As per Regulation 26. Business Conduct Regulations 1980

For the institution of (i) a suit on behalf of the Board (ii) the defence of any threatened suit to which the Board has been made a party (iii) intervention by the Board in any suit in which the Board shall/is interested or (iv) the institution or defence of a suit by or against a Board employee in his official capacity, the following officers shall act as Competent Controlling Authorities in matters relating to their charge:-

- (i) Secretary
- (ii) Chief Engineers
- (iii) Chief Accounts Officer
- (iv) Chief Auditor
- (v) Superintending Engineers
- (vi) Deputy Secretaries
- (vii) Executive Engineers

Answer to Question No. 3 (C)

Section 85 of Consumer Protection Act 2019.

A product service provider shall be liable in a product liability action, if—

- (a) the service provided by him was faulty or imperfect or deficient or inadequate in quality, nature or manner of performance which is required to be provided by or under any law for the time being in force, or pursuant to any contract or otherwise; or
- (b) there was an act of omission or commission or negligence or conscious withholding any information which caused harm; or
- (c) the service provider did not issue adequate instructions or warnings to prevent any harm; or
- (d) the service did not conform to express warranty or the terms and conditions of the contract.

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Answer to Question No. 4 (A)

As per Regulation 11 Schedule-C (Tendering & Contract Agreement) of Works Regulation

Quoted rates/Prices should preferably remain firm for the entire duration of contract.

However in case variable rates/prices are quoted as per Clause 1.7, then the same will be subject to price adjustment. During the execution of Contract for the increase/ decrease in price of material and/ or wages of labour the amount payable/refundable to/from the contractor will be governed by the PVC formula and terms & conditions mentioned herein.

$$\begin{array}{l} P_2 = \text{Escalated cost} \\ P_1 = \text{Quoted cost} \end{array} \quad P_2 = P_1 \left[1 + \left(1 - \frac{X}{100} \right) \left(\frac{W_2}{W_1} - 1 \right) \right]$$

W_1 = Wholesale price Index for all commodities (base 1981-82=100) for the month in which letter of intent was issued.

W_2 = Wholesale price index for all commodities (base 1981-82=100) for the month in the escalated price is to be worked out.

X = %age deflating factor = 0.25

Price adjustment shall be applicable only for the work which is carried out within the stipulated completion period including authorised extension thereof for reasons not attributable to the Contractor.

No claims for price adjustment other than those provided herein shall be entertained and no other expenditure incurred by the contractor due to levy of additional/increase in taxes, duties, octroi, royalty, levies, insurance premiums, benefits to employees/workers/labour and/or any other reasons whatsoever shall be payable to the Contractor.

Price adjustment will also be applicable to extra items of works which are derived only from the basic quoted rates. However, the same will not be applicable in case of extra items of works whose rates are based on market rates prevalent at the time of execution.

Every month after the award of contract, the Contractor shall submit to the Sr. Executive Engineer the bill for the adjustment of variation in prices of materials and labour along with authenticated documentary evidence.

No price adjustment will be applicable in case of materials which are issued by the Owner.

The overall adjustment for variation in prices of materials and labour etc. shall be subject to the following maximum limit of the amount of work done minus value of material and services supplies by the Board at fixed rates:-

- | | |
|----------------------------------------------------------------|-----|
| i) For Contracts with completion period upto 12 months | 4% |
| ii) For contracts with completion period more than 12 months' | |
| but upto 24 months. | 8% |
| iii) For Contracts with completion period more than 24 months. | 10% |

Deductions from the price adjustment payments shall be made similar to the running account bills as the price adjustment shall be treated as enhancement/reduction in the value of work done as per basic quoted rates.

Bidder shall indicate in his bid the ceiling amount of total escalation payable to him till completion of work in all respects. In case the ceiling limit is not specified or it is mentioned by the bidder that the bid is without ceiling limit then the ceiling limit shall be assumed at 5% higher than the highest ceiling quoted by any other bidder. Variable prices without any ceiling shall be restricted to 15% if price of other bidders are firm and also if none of the bidders have quoted a ceiling.

Answer to Question No. 4 (B)

As per Regulation 8(B) Works Regulation

In case of works exceeding Rs. one crore, mobilisation advance can be considered if so requested by the contractor in his bid, on the following terms & conditions:-

- (i) Advance will be upto 7.5% of the net value of the work (value after deducting the cost of the material, issued by the Board) and interest bearing. Interest will be charged at principal lending rate of R.B.I. at reducing amount of the advance
- (ii) The advance shall be given against irrevocable bank guarantee, (numbers to be decided by C.E.), valid for the period of contract. In case of extension of the Contract agreement period, validation of the bank guarantee of the balance amount, one month prior to its expiry will be the sole responsibility of the contractor otherwise without referring to the contractor, the Board will be within its rights to encash the bank guarantee

Answer to Question No. 4 (C)

As per Regulation 24 (B) Works Regulation

- (i) On faithful execution of contract in all respect the security deposit of the contractor shall be refunded after the expiry of warranty/defect liability period as provided in the contract. In case of civil works minimum period of 6 months will be provided as defect liability period in the contract.
 - (ii) Engineer-in-Charge (SDO upto Rs. 10 Lacs of the contract value and Sr. XEN for works costing more than Rs.10 Lacs) shall issue the certificate for site clearance.
 - (iii) Provisional completion certificate shall be issued within 30 days of the completion of the work. A copy of the certificate shall be sent to Technical Audit Organisation. On receipt of the report from Technical Audit after making recovery/rectification of the defects pointed out, construction Organisation will issue final completion certificate.
- On receipt of provisional completion certificate the post construction technical check/ audit shall be carried out within defect liability period.

Answer to Question No. 5 (A)

An employee can marry a person of Canadian Nationality.

As per Regulation 22 (3) of Employee Conduct Regulation 1971, A board employee who has married or marries a person other than of Indian Nationality, shall forthwith intimate the fact to the Board.

Answer to Question No. 5 (B)

Mr. Abhinav who is on deputation with Union territory Chandigarh would not be governed by Employee conduct regulation. As per Regulation 2 (2) of Employee Conduct Regulation 1971, Employees of the Punjab State Electricity Board when on deputation to any State Govt./ Elec. Board, Central Govt. or an undertaking of Govt., during the period of deputation they shall be governed by the corresponding Rules of the borrowing authority.

Answer to Question No. 5 (C)

Mr. X who is an employee of PSPCL shall not 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.

Further he cannot do intraday trading in own as well as wife's name.

As per Regulation 17 of Employee Conduct Regulation 1971

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

Explanation:

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

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

(3) If any question arises whether any transaction is of the nature referred to in Sub-Regulation (1) or Sub-Regulation (2), the decision of the Board thereon shall be final.

Answer to Question No. 5 (D)

As per Regulation 53 of AoA, Subject to the provisions of section 287 of the Act, quorum for a meeting of the Board shall be one third of its total strength (excluding Director, if any, whose places may be vacant at the time) or two directors, whichever is greater. Provided that in calculating the said one-third any fraction of a number shall be rounded off as one. Provided further that the presence of at least one of the following is necessary to constitute the quorum-

- (i) Administrative Secretary-Finance or his nominee; or
- (ii) Administrative Secretary - Power or his nominee.

Ans1. (a) As per Regulation No 8 of Punishment and Appeal Regulations, 1971 no order for imposing the major penalties as specified in Reg. 5 (v to ix) can be made except after an enquiry held in the manner provided in Reg. 8 and Reg. 9 or in the manner prescribed in Punish and Appeal Regulation, 1971

Therefore, no employee who was served with show cause notice be awarded major punishment.

(b) The extent of delegations to Chief Engineer and Additional S.E for execution of works by contract as per DOP. 58 is as under: -

	Chief Engineer	Addl. SE
Open Tenders	Rs. 1 crore	Rs. 5 Lacs
Limited Tenders	Rs. 40 lacs	Rs. 2 lacs
Single Tender	Rs. 20Lacs	Nil

(As amended vide o/o no 15 Dtd. 21.12.2010 of meeting section)

(c) Essential conditions for the grant of advance Promotional Increment after 23 years of Service

(as per FC. 53/2011 & FC. 54/2011)

- (i) He/ She has the advance of three promotion, but has not earning three regulars promotional in his/her regular services from the date of joining on the induction post or any other post specifically declared as induction post for granting TBPS/DPS
- (ii) He/she has not earning third promotion in his/her regular service between 16th and 23rd years of services.
- (iii) He/She has not placed in a scale which is higher than the scale of his/her next higher promotion.
- (iv) The increments are in the nature of advance promotional benefits to be absorbed in next regular promotion
- (v) Those who forgo promotion shall not be entitled for this benefit.
- (vi) It was clarified vide FC 58/2011 that only one increment is allowed without any additional grade pay of the time of grant of advance Promotional Increment after 23 years

Answer to question no 2 a						
I	Date of Birth	05-12-1977				
		58				135
	Date of Retirement	31-12-2035				
II	Qualifying Service					
	Date of Joining	26-02-2002				
		Year	Month	Days		2011
	26-02-2002 to 28-02-2002	0	0	2		2013
	01-03-2002 to 31-12-2002	0	10	0		2020
	01-01-2003 to 31-12-2035	33	0	0		2027
		33	10	2		
	EOL	2	2	3		
		31	8	0		
III	Pay As on	01-01-2014	34780+8500	43280		
		01-03-2014		44580		
		01-03-2015		45920	=45920 x 2.59 =118932	
		01-01-2016		119400		
		01-03-2016		123000		
		01-03-2017		126700		
		01-03-2018		130500		
		01-03-2019		134400		
		01-03-2020		138400		
	16 Years Due to EOL	29-04-2020		144200		
		01-03-2021		148500		
		01-03-2022		153000		
		01-03-2023		157600		
		01-03-2024		162300		
		01-03-2025		167200		
		01-03-2026		172200		
		01-03-2027		177400		
	23 Years Due to EOL	29-04-2027		182700		
		01-03-2028		188200		
		01-03-2029		193800		
		01-03-2030		199600		
		01-03-2031		205600		
		01-03-2032		211800		
		01-03-2033		218200		
		01-03-2034		224700		
		01-03-2035		231400		
	Pay As on DOR	31-12-2035	231400			
	Pension	Basic Pay x 1/2				
		231400 x 1/2 = 115700				
	Assumed Da 38%	43966				
		159666				
	Gratuity	231400				
	Assumed Da 38%	87932				
		319332				
		=319332x63/4=5029479				
	Payable	2000000 (Max)				
	Commutation	=115700 x30%=34710				
		=34710x12x8.371=3486689				

Ans 3 (a)

(1) The Subscription towards Provident fund is compulsory with effect from 01.10.68. The amount of subscription shall be fixed by the subscriber himself subject to the following conditions.

(a) It shall be expressed in whole rupees

(b) It shall be any sums so expressed, not less than 8% (Eight percent) of his emoluments and not more than his total emoluments.

© If the subscriber fails to fix the amount of subscription. Head of the office/DDO concerned shall fix the same in accordance with the provision of clauses (a) and (b) above.

2) For the purpose of clause (1) the emoluments of a subscriber shall be:-

(a) In the case of a subscriber who was in corporation service on the 31st march of the p[receding year, emoluments to which he was entitled on that date provided that :-

(i) If the subscriber was on leave on the said date and elected not to subscribe during such leave or was under suspension on the said date, or the period of service on that date is treated as 'dies-non' , his emoluments shall be the emoluments to which he was entitled on the first day after his return to duty.

(ii) If the subscriber was on deputation out of Indian on the said date or was on leave on the said date and continues to be on leave and has elected to subscribe during such leave, his emoluments shall be the emoluments to which he would have been entitled, had he been on duty in India.

(iii) If the subscriber joined the Fund for the first time, his emoluments shall be the emoluments to which he was entitled on the date of joining the fund.

(b) In case of subscriber who was not in corporation's service on the 31st march of the preceding year, the emoluments to which he was entitled on the date he joins the fund.

(3) The subscriber shall intimate the fixation of the amounts of his monthly subscription in each year in the following manner:-

(a) if he was on duty on the 31st march of the preceding year, by the deduction which he desires to make in this behalf from his pay for the month of April;

(b) If he was on leave on the 31st march of the preceding year and elected not to subscribe during such leave or was under suspension on that date or the period of service on that day is treated as "dies-non" by the deduction which he desires to make in this behalf from his first pay after his return to duty .

(c) If he has entered Corporation service for the first time during the year or joins the fund for the first time, by the deduction which he desires to make in this behalf from his pay for the month during which he joins the fund.

(d) If he was on leave on the march 31st of the preceding year and continuous to be on leave and has elected to subscribe during such leave, by the deduction which he desires to be made in this behalf from his pay for the month of April, and

(e) If he was on 'Foreign service' on the 31st march of the preceding year, by the amount remitted by him or the foreign employer on the behalf to the Accounts Office, on account of subscription for the month of April in the calendar year.

- (4) The Amount of subscription so fixed shall be intimated by the subscriber to the Drawing and disbursing Officer/head of office as the case may be, in the same manner as prescribed in the Regulation (9)(2) and the amount shall remain unchanged throughout the year.

Provided that on the subscriber the amount of subscription fixed under regulation 10 may be changed twice during the course of the year in the salary of April and October.

Provided further that if a subscriber is on duty for a part of a month, and on leave for the remainder of that month and if he has elected not to subscribe during leave, the amount of the subscription payable shall be proportionate to the number of days spent on duty in the month.

- (i) The amount of subscription originally fixed by a subscriber is not to be varied during the course of the year on account of any increase or decrease in his rate of pay which may ultimately be found to be due in respect of the 31st march preceding.

If a subscriber dies during the course of a month, proportionate subscription should be recovered for that month from his emoluments i.e. for the number of days during which he was alive in the month

Answer 3 (b)

Instruction in this regard has been issued by NPS Section vide memo No. 3389/3489 dated 22.09.2017

In Case of Missing NPS employee, the Legal Heirs of the Missing employees will be able to get Pension and other retirement benefits after a period of one-year registration of FIR. The time period has been reduced from 7 years to One year as applicable in case of Regular Old Employees on the following conditions: -

1. The family members of the subscribers should get register the FIR of missing employee in nearby police station and it should report by police that even after so much efforts the employee was not traceable.
2. An indemnity bond should be signed by the Legal Heirs that in case the missing employee is found or claim his unclaimed pay in any conditions then the beneficiary will be bound to return all benefits claimed by him under NPS.
3. NPS subscriber will be considered as dead after one year after registration of FIR and the benefits will be paid to legal Heirs accordingly.

⑥ Model solution of 8 As Part-I/S-01/24/P-4

Answer 3 (c) As per Pension Fund Regulatory & Development Authority (PFRDA) Exit Rules, following withdrawal categories are allowed:

a. Upon Normal Superannuation: At least 40% of the accumulated pension wealth of the subscriber has to be utilized for purchase of annuity providing for monthly pension of the subscriber and the balance is paid as lump sum to the subscriber.

In Case the total corpus in the account is less than Rs. 2 lakhs (now 5 lacs) as on the Date of Retirement (Government Sector), The subscriber (other than Swavalamban Subscribers) can avail the option of complete withdrawal.

b. Upon Death: At least 80% of the accumulated pension wealth of the Legal Heir/nominee should be utilized for purchase of an annuity providing the monthly pension of the legal Heir/nominee and the balance is paid as a lumpsum to the subscriber.

c. Exit from NPS before the age of normal superannuation: At least 80% of the accumulated pension wealth of the subscriber should be utilized for the purchase of an annuity providing the monthly pension of the subscriber and the balance is paid as a lumpsum to the subscriber.

However partial withdrawal is allowed for the following Purposes: -

1. For Higher Education of children including a legal adopted child.
2. For Marriage of children including a legally adopted child.
3. For purchase of a residential house/plot of flat in own name or joint name with legally wedded spouse (for first house only)
4. For treatment of specified illness for subscribes, his legally wedded spouse or children including a legally adopted child.
5. To meet medical and incidental expenses arising out of disability or incapability.
6. For skill development.
7. For establishment of own venture of startup.

Solution to Q 4

A As per relevant clauses of ESIM instruction no. 3.2.3 (d) (as amended vide CC 08/2023 dated 06.03.2023):-

(d) Feasibility clearance for all categories of consumers including power intensive industries such as Arc/induction furnace, billet heaters/surface hardening machines and chloro alkalies units having demand exceeding 500 kVA and upto 2 MVA shall be issued by SE/Dy. CE (DS) concerned at his own level. If the load of a new connection or after extension exceeds 2 MVA upto 4 MVA, the case shall be referred by SE/Dy. CE (DS) to EIC/CE/Planning through CE/EIC (DS) and feasibility clearance shall be issued by CE/EIC (DS) after obtaining concurrence of EIC/CE/Planning with regard to adequacy of transmission system / feeding sub-station. While granting feasibility clearance intimation to EIC/CE/Commercial and Planning shall be sent by CE/EIC (DS) along with complete proposal and copy of feasibility clearance.

(e) If the total contract demand after taking into consideration the increase in demand exceeds 4 MVA, the case shall be referred by SE/DY. CE (DS) to EIC/CE/Commercial through CE/EIC (DS) with a copy to EIC/CE/Planning & EIC/CE/TS PSPCL/PSTCL.

So, in view of the above competency to grant feasibility clearance of new/extension in load is as below:-

Sr. No.	Demand description	Competency to grant feasibility
1	Exceeding 500 KVA and upto 2 MVA	Concerned SE/ Dy. CE (DS)
2	Exceeding 2 MVA and upto 4 MVA	Concerned CE/ EIC (DS) after obtaining the concurrence of EIC/CE/Planning
3	Exceeding 4 MVA	CE/Commercial after obtaining the concurrence of Feasibility clearance committee.

B

The assessment of Electricity charges in case of theft of Electricity, or in case of overhauling of account when neither the consumption of corresponding period of previous year nor for last six months and neither any consumption of last six months when meter worked properly is available, then LDHF formula is used for determining the consumption where units assessed equals $L \cdot D \cdot H \cdot F$.

L stands for load found connected during inspection in KW for consumers covered under non contract demand system, and for consumers covered under contract demand system, L shall be sanctioned contract demand or the maximum demand recorded during last one year whichever is highest.

D is the number of working days per month

H is the use of supply hours per day

F is the demand factor

The above components are given under Annexure-8 to the Supply code 2014 upto 11th amendment.

C The levy of voltage surcharge on the energy charges shall be as under:-

- i) All consumers catered at 400 volts against specified voltage of 11 kV shall be levied surcharge at the rate of 15%.
- ii) All consumers catered at 11 kV against specified voltage of 33/66 kV shall be levied surcharge at the rate of 10%.
- iii) All consumers catered at 33/66 kV against specified voltage of 132/220 kV shall be levied surcharge at the rate of 5%.
- iv) The exemptions from levy of surcharge(s) shall continue as under:
 - (a) LS consumers existing as on 31.03.2010 availing supply at 33/66 kV but required to convert their system so as to receive supply at 132/220 kV will not be levied any surcharge related to supply voltage, till such consumers request for change of their Contract Demand.

(a) Pay as on 11.3.2019 = 90400/-

If he opts for pay to be fixed on the date of promotion

Then his pay will be fixed as under:-

Pay after increment on the Rs. 90400/- is Rs. 93100/-

And after placing in GP of 8500/- next cell of Rs. 93100 is Rs. 94200/-

His pay on date of promotion will be Rs. 94200/- and NDI will be 01.03.2020

And on that date (01.03.2020) the pay will be next cell of Rs. 94200/- i.e Rs. 97000/-

On 01.04.2020 pay will be Rs, 97000/-

In second case if opted for pay to be fixed on the date of next increment

Pay as on date of promotion i.e 11.03.2019 = Rs.90400 /-. He will be placed in next cell of GP 8500/- i.e Rs. 91500/-

On the date of next increment i.e 01.04.2019

Two increments in cell of GP 6850/- is Rs. 93100 and Rs. 95900/- and now his pay will be fixed on 01.04.2019 Rs. 97000/- and on 01.04.2020 his pay will be RS. Rs. 99200/-.

(10)

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Answer 5(b)

As per purchase Regulation the power to open limited and Single tender are as under: -

Accepting Authority	Open Tender	Limited Tender	Single Tender
BOD	Full powers	Full powers	Full powers
WTD	Full powers	Full Powers	Full Powers
PPC/CPC	Rs 4 Cr	Rs 2 Cr	Rs 1 Cr
Purchase Committee general	Rs 1Cr	Rs 40 Lacs	Rs 20 Lacs
Offices of the Board	In accordance with the powers delegated to them by the Board of Directors from time to time.		

Answer 5 (c)

Minor penalties

- (I) Censure;
- (II) Withholding of his promotion;
- (III) Recovery from his pay of the whole or part of any pecuniary loss caused by him to the government by negligence or breach of orders;
- (IV) Withholding increment of pay without cumulative effect.

Major Penalties

- (v) Withholding of increments of pay with cumulative effect or reduction to a lower stage in the time scale of pay for a specified period, with further direction as to whether or not the government employee will earn increments of pay during the period of such reduction and whether on the expiry of such period reduction will or will not have the effect of postponing the future increments of his pay.
- (vi) Reduction to lower time-scale of pay, grade, post or service which shall ordinarily be a bar to the promotion of the Government employee to the time-scale of pay, grade, post or services from which he was reduced, with or without further directions regarding condition of restoration to the grade or post or services from which the government employee was reduced and his seniority and pay on such restoration to that grade, post or services;
- (vii) Compulsory retirement;
- (viii) Removal from service which shall not be a disqualification for future employment under the Government;
- (ix) Dismissal from service which shall ordinarily be a disqualification for future employment under the Government.