

①

Q1.

(I). PSPCL has got a contributory work from a private firm, prepare the complete estimate from the following details: -

Cost of material 15,60000/-

Cost of labour 7,50000/-

Cost of dismantled material at site place to be recovered from party. 35000/- (10) Marks.

Ans.

|                               |                |
|-------------------------------|----------------|
| Cost of Material;             | 15,60000       |
| Cost of Labour:               | <u>7,50000</u> |
| Total                         | 23,10,000      |
| + storage charges 4%          | 92,400         |
| + Accounts & Audit charges 1% | 23100          |
| + Supervision Charges 16%     | <u>369600</u>  |
| Total                         | 2795100        |
| - Cost of dismantled material | <u>35000</u>   |
| Cost                          | 27,60,100      |
| + GST @18%                    | 4,96,818       |
| + Labour Cess 1%              | <u>27601</u>   |
| Total Estimated cost          | 32,84,519      |

Q.1.

(ii). Draw form no. C&B-1 receipt side of cash book. (5) Marks.

Ans.

Cash book of .....

Receipt side

| Date of Receipt | Voucher or receipt no. | Particular of receipt | Cash receipt | Receipt by adjustment | SL. Folio | A/C code | Name of work/ estimate no.etc. |
|-----------------|------------------------|-----------------------|--------------|-----------------------|-----------|----------|--------------------------------|
|                 |                        |                       |              |                       |           |          |                                |

③

Q1.

(iii). Which things to be kept in mind while issuing imprest to temporary subordinates..  
(5) Marks.

Ans. Subject to the rules which must be carefully attended to, imprest may be given to permanent subordinates only but in cases of emergency and at the direction of Divisional officers, there is no objection of issuing imprest to temporary subordinates. The following things must be kept in mind before issuing the imprest:-

- 1). Imprest should only be given when absolutely necessary and the amount should be kept as low as possible to minimise the risk of loss of the board's money.
- 2). Imprest may only be given with the express sanction of the Executive Engineer, and then only to employees of whose character the sub divisional officer has had opportunity of forming a favourable opinion.
- 3). In the case of loss or defalcation, the Executive Engineer will be held responsible that all requisite precautions have been taken.

9

Q.2

'The Punjab construction' a contractor firm deals in constructions works with PSPCL, a work order has issued to the firm to do the civil work at a grid switch yard house, as per work order condition the work is to be completed within 6 months from date of issue of W.O. The work order issued on 15 April 2023. The cost of work order is Rs. 62,00,000. and GST will be paid extra@ 18%. The contractor has submitted its 1<sup>st</sup> running bill of Rs. 15,50,000 (excluding GST) as on 31<sup>st</sup> may 2023, and completed the remaining work on 4 Nov.2023 and submitted the bill of balance amount as per w.o. calculate the total net value of bill payable to contractor after every deduction made from the bill, 10% retention money will be kept in G.H 46.926.

All the deductions must be mentioned with G.H wise as per instructions of PSPCL.

20 Marks

Ans.

**Target date of Completion: 15 October 2023**

**Delayed 20 days, means 3 weeks (fraction day will be a week).**

**Penalty  $3 \times 0.5$  per week = 1.5%**

|   |                                |           |
|---|--------------------------------|-----------|
|   | Base value of Bill             | 4650000   |
| + | CGST                           | 418500    |
| + | SGST                           | 418500    |
|   | Total                          | 54,87,000 |
| - | Deductions                     |           |
|   | 46.923 TDS @ 2%                | 93,000    |
|   | 46.953 Labour cess 1%          | 46,500    |
|   | 46.101 security @ 5%           | 2,32,500  |
|   | 46.926 retention money 10%     | 4,65,000  |
|   | 62.930 penalty 1.5% + GST @18% | 82,305    |
|   | 46.986 SGST 1%                 | 46,500    |
|   | 46.987 CGST 1%                 | 46,500    |
|   | Total deductions               | 10,12,305 |
|   | Net payable                    | 44,74,695 |
|   |                                |           |

⑤

Q3.

- (i) The functions of Divisional accountant are three-fold, explain. Marks 5

Ans. The functions of the divisional Accountant are three fold:

- i). as accountant i.e. as the compiler of the accounts of the division in accordance with the prescribed rules and from the data furnished to him.
- ii). as primary auditor he is entrusted with the responsibility of applying certain preliminary checks to the initial accounts, vouchers etc.
- iii) as financial assistance i.e. as the general assistant and adviser to the divisional officer in all matters relating to the accounts and budget estimates, or to the operation of financial rules generally.

Q3. (6)

- (ii) Mr. Rajesh kumar who has supplied a car to a PSPCL officer for office as well as personal use. He submitted his first monthly bill of Rs. 35000/- (fixed charges) and Rs. 8 per km charged for 350 km. He has supplied his PAN to PSPCL but not his GST no. and also not supplied the GST invoice. Calculate total amount payable to him after all deductions with G.H along with GST treatment if any applicable. 15 marks

Ans.

|                     |               |
|---------------------|---------------|
| Fixed charges: -    | 35,000        |
| Variable charges: - | <u>2,800</u>  |
| (350×8)             |               |
| Total               | <u>37,800</u> |

Deductions: -

46.101 security 5%. 1,890

46.923 TDS 1%. 380

Payable to contractor 35,530

46.993 SGST 2.5 %. 945

(REVERSE CHARGES MECHNISM)

46.994 CGST 2.5% 945

(REVERSE CHARGES MECHNISM)

Total Bill amount payable. **37420**

Q.4. ⑦

(i). explain procedure regarding payment of bonus as per PSPCL regulation. 10 marks.

Ans. Procedure of other personal payments- Bonus..

| Responsible                                | Action  | Timing  |
|--|---|---|
| Div. Actt/SAS<br>Suptd/ Suptd bill<br>etc. | i) Receive order from HO as regards bonus percentage which should be applied for the year.  | As and when stipulated in Bonus Act.                                    |
|  | ii) On receipt of bonus claim from the employees, apply bonus % to eligible employee's earnings as per their SB/SR and compute the bonus amount.  | Same day.   |
|  | iii) Enter in the bonus register and make an entry in the SB/SR of the eligible employee.   | Immediately   |
|  | iv) Ensure that all calculations are correct and prepare voucher.   | With in 2 days.   |
|  | v) Scrutinise and sign the CPV/BPV/, SB/SR and send to the DDO for approval.  | Immediately   |
| Drawing and disbursing officer.            | vi) Scrutinise and approve, and send back to Divisional accountant.   |   |
| Cash section.                              | vii) Receive CPV/BPV and follow procedure for cash/ cheque payments outlined in the manual on cash and bank accounting.   | As and when stipulated in Bonus Act, / As and when stipulated by board. |
|  | viii) In case bonus is to be paid to the employees by direct transfer into their bank accounts, follow the procedure for cheque payments outlined in the 'manual of cash and bank accounting.   | -do-  |
|  | ix) Provision for bonus shall be made by the accounting units in the month of march every year by debit to account code 75.510/75.520 or code amended time to time per contra credit to account code 44.320. bonus when paid shall be charged to account code 44.320. | March every year.   |

⑧

Q.4.

(ii). Write down the method of allocation of staff cost and expenses over various assets.

Ans. Method of allocation of staff cost and expenses over various assets: -

Staff costs, materials related expenses and other expenses which are chargeable to capital works shall be:

- 1) Identified to specific capital job wherever possible.
- 2) Failing which, identified to a specific group of capital jobs wherever possible.
- 3) Failing which, identified to a project wherever possible (and allocated on advalorem basis over various jobs within the project.).
- 4) Failing which, allocated on advalorem basis over various projects and various jobs within each project.

Identified to one or more jobs should be done only, if possible, to identified without any allocation. In all other cases advalorem allocation shall be adopted.

By advalorem basis is meant allocation of capitalizable expenses as a percent of the capital expenditure incurred during the period on that job/project (and not as a percent of a total capital expenditure on that job /project including the expenditure incurred in previous periods of allocation.

For the purpose of allocation, the term capital expenditure would include progress payments on supply-cum-contracted work order which are to be recorded in a separate account.

No part of the staff costs or other expenses chargeable to capital works shall be allocated over the capital expenditure on furniture, office equipment and vehicles or on capital expenditure for take-over of licensee.

The work of capitalisation of assets commissioned during the period cannot be expected to be kept, pending merely for determination of total capitalisation expenses incurred during the period. Methods of allocation using fair estimates of such capitalizable expenses may be adopted where necessary.

Q.5

1

(i) Explain "Bearer plant" & Biological assets as per Indian accounting standards. 5 marks

Ans. As per AS-10 property plant and equipment bearer plant is a plant that-

- a) Is used in the production or supply of agricultural produce.
- b) Is expected to bear produce for more than a period of twelve months and
- c) Has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales.
- d) The following are not bearer plants:
  1. Plants cultivated to be harvested as agricultural produce (for example, trees grown for use as lumber);
  2. Plants cultivated to produce agricultural produce when there is more than a remote likelihood that the entity will also harvest and sell the plant as agricultural produce, other than as incidental scrap sales.
  3. Annual crops (for example, maize and wheat)

Biological Asset is an living animal or plant which have not been cut.

16

Q.5

(ii). In a production process, normal waste is 5% of input, 5000 MT of input were put in process resulting in wastage of 300 MT. cost per MT of input is Rs. 1000. The entire quantity of waste is on stock all the year-end. State with reference to accounting standard, how will you value the inventory in this case? 10 Marks

Ans. As per para 13 of AS 2 (revised), abnormal amount of waste materials, labour and other production costs are excluded from cost of inventories and such costs are recognized as expenses in the period in which they are incurred in this case, normal waste is 250 MT will be included in determining the cost of inventories (finished goods) at the year end. The cost of abnormal waste amounting to Rs. 50,000.  $(50\text{MT} \times \text{Rs. } 1000)$  will be charged to the profit and loss statement.

⑪

Q.5

(iii). ABC Ltd. could not recover Rs. 10 Laks from debtor. The company is aware that the debtor is in great financial difficulty. The accounts of the company were finalised for the year ended 31 march 2005 by making a provision @ 20% of the amount due from the said debtor. The debtor become bankrupt in April 2005 and nothing is recoverable from him, do you advise the company to provide for the entire loss of Rs. 10 lakhs in the books of accounts for the year ended 31<sup>st</sup> march 2005? 5 marks.

Ans. As per AS 4 'contingencies and events occurring after the balance sheet date', adjustment to assets and liabilities are required for events occurring after the balance sheet date' that provide additional information materially affecting the determination of the amounts relating to conditions existing at the balance sheet date.

In the given case, bankruptcy of the debtor in April 2005 and consequent non-recovery of debt is an event occurring after the balance sheet date which materially affects the determination of profits for the year ended 31.03.2005. Therefore, the company should be advised to provide for the entire amount of Rs. 10 lakhs according to para 8 of AS 4

SAS-I/P-2

Department Accounts Examination  
SAS Part-1 (Session-7/2024)  
Paper -2 (Revenue Accounts)

**Model Solution**

**Ans. 1. a)** As per Commercial Circular No. 55/2023 dated 29/11/2023, the competency for document checking of application applied on Single Window System is as below:-

| Sr. No. | Demand Description                 | Competency for verification of Documents |                              |                       |                              |
|---------|------------------------------------|--|------------------------------|-----------------------|------------------------------|
|         |                                    | Verification of documents                | Days Allotted (Working Days) | Approval of documents | Days Allotted (Working days) |
| 1       | Upto 100 KVA                       | RA                                       | 1                            | SDO/DS                | 1                            |
| 2       | Exceeding 100 KVA and upto 500 KVA | SDO/DS                                   | 4                            | Sr. Xen /ASEDS        | 3                            |
| 3       | Exceeding 500 KVA                  | Sr. Xen /ASEDS                           | 4                            | Dy. CE SE/DS          | 3                            |

( Marks-6)

**Ans.1.b)** According to Dy. CE/Sales-2, PSPCL, Patiala memo no. 310/314/SV-176/V-1 dated 22/9/2023, the instructions vide which the facility of 300 concessional electricity units to the successors/Grandchildren of the Freedom Fighters of the State are as below:-

1. There is no specific list of Successors has been issued by the PSPCL along with these instructions.
2. So, For availing this facility eligible successors (Sons, daughters, grandsons, granddaughters) of the Freedom Fighters have to produce his/her identity i.e. Certificate issued by the office of the Deputy Commissioner of the concerned district as a proof of his/her being a bonafide successor of a Freedom Fighter at concerned DS Sub-Division office of PSPCL.
3. Submission of copy of Aadhar Card is Compulsory for availing the said facility.
4. This rebate/concession shall be admissible only on one connection.
5. Self-Declaration as per point A of Commercial Circular no. 19/2022 dated 23.7.2022.

( Marks-6)

2  
**Ans.1. C)** Latest instructions as per Commercial Circular no. 38/2023 dated 28/07/2023, Extension in Contract Demand up to 10% by Industrial Consumers are as below:-

1. Feasibility clearance is dispensed with for existing industrial consumers seeking extension in Contract Demand up to 10% of their sanctioned Contract Demand or 500 kVA, whichever is less subject to the condition that prescribed voltage level as specified in ESIM-2018 Instruction No. 9.1 after allowing this extension in Contract Demand does not change.
2. The extension in Contract Demand as per para (1) above shall be allowed by load sanctioning authority, as enlisted in Instruction No. 16.2 of ESIM-2018.
3. Metering equipment where ever required as per the total sanctioned Contract Demand shall be installed.
4. The system augmentation if required shall be carried out subsequently at the earliest.
5. The requisition charges as per prevailing instructions shall be got deposited from the consumer.
6. Under this facility Contract Demand shall be extended as soon as possible but at the most within 15 days.
7. The consumer can avail the facility mentioned in para (1) above once in three years.
8. Above instructions will be applicable from the date of issue of this circular.

( Marks-8)

**Q. 2.a)** As per Commercial Circular no. 14/2023 dated 02/05/2023 the Rates for hiring cable TV network by Cable TV Operators are as below:-

| Number of Poles          | Rates for the FY 2023-24 w.e.f. 1.4.2023 (Per pole Per annum) |
|--------------------------|---|
| Upto 50000 poles         | Rs. 250/-   |
| Above 50000 & upto 1 Lac | Rs. 235/-   |
| Above 1 lac poles        | Rs. 225   |

M/S XYZ Telecom Company is operating a telecom network in whole Punjab area. It has used 45000 poles of PSPCL for setting their cables in the Punjab. So Charges will be as below:

$$\text{Rs. 250/-} \times 45000 = \text{Rs. 1,12,50,000/-}$$

( Marks-6)

**Q.2.b)** The latest instructions/Regulations of PSPCL and Commercial Circular no. 29/2023 dated 22/6/2023, Release of Electricity connection to Telecom Companies establishing 4G/5G telecom Infrastructure in Punjab are as below:-

In the absence of lease deed the electricity connections for establishing 4G/5G telecom infrastructure in Punjab where an applicant, who is lawful occupier of the premises, is a tenant or a leaseholder and is unable to produce the consent of the owner/land lord for obtaining a connection, a separate Indemnity Bond shall be executed in favour of the distribution licensee in the prescribed form.

In case the supply is to be provided through a prepayment meter, in the absence of proof of ownership or occupancy mentioned in Regulation 6.4.3(b) of Supply code-2014, any other address proof (where connection is to be released through a pre-payment meter) shall be accepted for release of connection.

In the light of above instructions, M/S ABC Telecom Company has applied for a new electricity connection for establishing 5G telecom Infrastructure at Patiala. The Company has attached a separate Indemnity Bond in favour of PSPCL in the prescribed form.

**So the connection can be released to M/S ABC Telecom Company. The objection of SDO is not tenable.**

**Ans.2. C)**

Latest instructions as per Commercial Circular no. 34/2023 dated 20/07/2023, shifting /removal of Electric lines/poles from premises of Educational Institutions are as below:-

1. The electric installation (LT and 11 KV) in case of Govt. and Govt. Recognized Educational Institutions can be shifted at the PSPCL's cost if the shifting is warranted from consideration of safety to human beings. Dy. CE/SE (DS) will be competent to approve such shifting.
2. Keeping in view of the above, it is also directed that in future also no new line crossing over the premises of Educational Institutes shall be erected for the safety of human beings and children.

( Marks-8)

Ans. 3.a)

| Sr. No. | Particulars            | Unit | Figures |
|---------|------------------------|------|---------|
| 1       | Energy Charges         | Rs.  | 75000   |
| 2       | Sundry Charges         | Rs.  | 15000   |
| 3       | Meter Rent             | Rs.  | 3500    |
| 4       | MCB Rent               | Rs.  | 1500    |
| 5       | Total                  |      | 95000   |
| 6       | Less Sundry Allowances | Rs.  | 10000   |
| 7       | Total Revenue Assessed | Rs   | 85000   |

Collection Efficiency = Realisation of SOP/Total Revenue Assessed

= 70000/85000\*100

= 82.35 %

( Marks-8)

Ans.3.b) PSPCL offices should be treated at par with other consumers so far as the application of commercial policies are concerned. Schedule “ NRS-Non Residential Supply” of PSPCL tariff shall be applicable to all the PSPCL offices. The payment of the bills for the PSPCL Offices should be adjusted through transfer entries as below:

76.158 Dr.

23.102 Cr.

In case of PSTCL offices the amount must be recovered in Cash/Cheque/Online as the case may be.

( Marks-6)

### Ans.3. C Time of Day (ToD) Tariff

Time of the Day (ToD) tariff shall be applicable to NRS/BS consumers with sanctioned Contract Demand exceeding 100 kVA, all LS/MS consumers (including water works Supply Schemes & Compost/Solid Waste Management plants) and EV charging stations as under:

| Period                                    | Time period                        | ToD Tariff                           |
|---|------------------------------------|--------------------------------------|
| 1st April to 31st May                     | 06.00 AM to 06.00 PM               | Normal Tariff                        |
|   | 06.00 PM to 10.00 PM               |                                      |
|   | 10.00 PM to 06.00 AM<br>{next day} | Normal Tariff minus<br>Rs.0.75/kVAh  |
| 1st June to 30 <sup>th</sup><br>September | 06.00 AM to 06.00 PM               | Normal Tariff                        |
|   | 06.00 PM to 10.00 PM               | Normal Tariff plus Rs.<br>2.00/kVAh  |
|   | 10.00 PM to 06.00 AM<br>{next day} | Normal Tariff                        |
| 1st October to 31st<br>March              | 06.00 AM to 06.00 PM               | Normal Tariff                        |
|   | 06.00 PM to 10.00 PM               |                                      |
|   | 10.00 PM to 06.00 AM<br>{next day} | Normal Tariff minus Rs.<br>1.00/kVAh |

\*As per applicable Schedule of Tariff for the year

However, the cumulative effect of ToD rebate on the Energy Charges (including reduced Energy Charges for consumption exceeding threshold limit / use of electricity exclusively during night hours) at any time shall be limited to the Energy Charges of Rs. 5.24t kVAh.

( Marks-6)

**Ans. 4.a)** Type of tariff is applicable to the following :-

|      |  |   |                     |
|------|--|---|---------------------|
| i)   | Fish Farming (Exclusive) for 150 KVA                         | = | LS Industrial Power |
| ii)  | Food processing (including fruits and vegetables) for 70 KVA | = | MS Industrial Power |
| iii) | Tube wells in the farms of PAU                               | = | AP Supply           |
| iv)  | EV Charging Station  | = | NRS supply          |
| v)   | Street Lighting connection by Private Colonisers             | = | NRS supply          |
| vi)  | ATM  | = | NRS supply          |

( Marks-6)

**Ans.4.b**

Available for High Technology green house farming and High Density AP farming' The AP (High Technology) Supply shall be subject to fulfilling the conditions as mentioned at SXI.1.1, 1.2 & 1.3 whereas High Density AP Supply shall be subject to conditions mentioned at SXI.1.4

**SXI 1.1** Setting up a green house with a minimum area of 2000 sq meters.

**SXI 1.2** Production of certificate from Director/Agriculture and/or Director/Horticulture or any other officer authorized by the Govt. of Punjab, to the effect that the farming being carried out by the consumer involves use of high technology requiring powersupplytoproducequalityproductssuchasVegetables/fruits/seeds/flowers etc., to meet the standards of domestic/international markets'

**SXI 1.3** A distribution licensee shall take necessary steps to annually verify that all consumers continue to fulfil the obligations as above for coverage under this category. In the event of a consumer ceasing to fulfil these obligations, connection released shall be disconnected after giving at least 15 days notice

**SXI1.4** The farmers opting for High Density Farming supply shall furnish a certificate from Director/Agriculture and/or Director/Horticulture department to the effect that farming being carried out by the applicant is covered under High Density farming as per the State Government policy

( Marks-10)

**Ans.4. C)**

Tariff rate applicable for AP HIGH Technology/HIGH DENSITY FARMING SUPPLY for 2023-24 is Rs. 6.55/ KWh.

Fixed Charges are not applicable to it.

( Marks-4)

**Ans. 5.a)**

As per Supply code Regulation no. 8.12 Clubbing of Industrial Loads are as below:-

8.12.1 When a consumer is found to have more than one connection in the same premises (in the same or different names), the distribution licensee shall:

- a) after serving a notice of not less than 15 days or on request by the consumer for clubbing of connections, effect supply at one point in case the consumers located in the premises are entitled to one connection only;
- b) Within the time frame as prescribed in the regulation 8.1(b), switch over to HT supply at consumer's cost if connected load of all such entities in the premises exceeds 100 kW/kVA
- c) Within the time frame as prescribed in the regulation 8.1(b), convert supply to HT/EHT at the consumer's cost if the total contract demand exceeds 2500 kVA.

8.12.2 All such consumers shall from the date of expiry of notice as per regulation 8.12.1(a) be billed under the relevant tariff category applicable to the total connected load / contract demand.

8.12.3 Voltage surcharge shall be levied as per General Conditions of Tariff in the event of supply not being converted to voltage levels within the time period specified in regulation 8.1(b)

( Marks-6)

**Ans.5.b)      UNAUTHORIZED USE OF ELECTRICITY**

Under Section 126 of the Act, the unauthorized use of electricity means usage of electricity:-

- (a) by any artificial means; or
- (b) by a means not authorized by the concerned person or authority or licensee; or
- (c) through a tampered meter; or
- (d) for the purpose other than for which the usage of electricity was authorized; or
- (e) for the premises or areas other than those for which the supply of electricity was authorized.

( Marks-6)

4  
**Ans.5. C)**

**Overhauling of Consumer Accounts in case of Defective (other than inaccurate Meter) / Dead Stop/ Burnt/ Stolen Meter**

21.5.2 The accounts of a consumer shall be overhauled/billed for the period meter remained defective/dead stop and in case of burnt/stolen meter for the period of direct supply subject to maximum period of six months as per procedure given below:

- a) On the basis of energy consumption of corresponding period of previous year.
- b) In case the consumption of corresponding period of the previous year as referred in para (a) above is not available, the average monthly consumption of previous six (6) months during which the meter was functional, shall be adopted for overhauling of accounts.
- c) If neither the consumption of corresponding period of previous year (para-a) nor for the last six months (para-b) is available then average of the consumption for the period the meter worked correctly during the last 6 months shall be taken for overhauling the account of the consumer.
- d) Where the consumption for the previous months/period as referred in para (a) to para (c) is not available, the consumer shall be tentatively billed on the basis of consumption assessed as per para -4 of Annexure-8 and subsequently adjusted on the basis of actual consumption recorded in the corresponding period of the succeeding year.
- e) The energy consumption determined as per para (a) to (d) above shall be adjusted for the change of load/demand, if any, during the period of overhauling of accounts.

( Marks-8)

**Session-07/2024 – SAS Part - 1**  
**Paper-III (Acts, Rules and Regulations) - Model Solution**

**Answer 1(a)**

(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/manufacture.

(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 an 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.

**Answer 1(b)**

**EXTENSION IN DELIVERY PERIOD**

Any genuine delay in approval of technical details, drawings, samples of amendment of Purchase order conducting inspection, approval of Inspection, Test Reports/Test Certificates for allowing despatches etc. will count towards extension of the delivery period by corresponding period other than that admissible under Majeure conditions, if any substantiated by the supplier and duly accepted by the Purchaser. No extension in delivery & granted in case of delay in payment. However, for delayed payment beyond stipulated period as per terms of payment clause compensation shall be credited @ 0.5% of the payment so delayed per month or part thereof to be adjusted against penalties levied or to be levied subject to a maximum of penalty leviable due to delay in deliveries under the contract.

**FORCE MAJEURE**

During the pendency of the Contract/Purchase order, if the performance in whole/part by either party or any obligation there under, 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/instructions 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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**Answer 2.**

**Ans 2(a)**

1) No Board employee shall, except with the previous sanction of the Board, engage directly or indirectly in any trade or business or undertake any other employment.

Provided that a Board employee may, without such sanction, undertake honorary work of social or charitable nature or occasional work of a literary, artistic or scientific character, subject to the condition that his official duties do not thereby suffer, but he shall not undertake, or shall discontinue such work if so desired by the Board.

Provided further that if the undertaking of any such work involves holding of any elective office, he shall not seek election to any such office without the previous sanction of the Board.

Explanation:

1. Canvassing by a Board employee shall report to the Board if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency etc., owned or managed by his wife or any other member of his family shall be deemed to be a breach of this Sub-Regulation.

2. Every Board employee shall report to the board if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency.

3. No Board employee shall, without the previous sanction of the board, except in discharge of his official duties, take part in the registration, promotion or management of any bank or other company which is required to be registered under the Companies Act, 1956(1 of 1956) or any other law for the time being in force or any co-operative society for commercial purpose.

Provided that a Board employee may take part in the registration, promotion or management of:-

i) a literary, scientific or charitable society or of a company, club or similar organisation the aims & object of which relates to promotion of sports, cultural or recreational activities, registered under the Societies Registration Act, 1860, or the Companies Act, 1956, or any other law for the time being in force; or

ii) a Co-operative Society, substantially for the benefit of Board employees registered under the Punjab Co-operative Societies Act, 1961, or any other law for the time being in force.

4. No Board employee may accept any fee for any work done by his for any public body or any private person without the sanction of the prescribed authority.

(Marks 8)

**Ans 2(b)**

**(Any 6 of the 8 objects listed below)**

Main Objects to be pursued by the Company on its incorporation.

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.

Ans 2(c)

(Any 6 of the below)

- State Government to unbundle the sector, with transmission and system operations made independent of other businesses in the sector, viz., generation, distribution, and trading.
- License for generation and techno-economic clearance not required, except for large hydro-generation projects.
- Captive generation capacity to have open access to the transmission system and not subject to regulations for its pricing. The definition of captive generators liberalised to include any capacity set up by an association of persons.
- All others - transmission, distribution, and trading require licence from the regulators (CERC or SERCs) depending upon the area of their operation.
- Independent regulators to regulate the sector, including the awarding and revoking of licences, setting of tariff consistent with National Electricity Policy, defining and enforcing performance standards and quality of service, and setting grid standards.
- Creation of regulatory funds at the central and state levels accountable to Parliament and the legislature respectively.
- Regulators to reduce cross subsidies and move towards allowing open access to a class of consumers in a phased manner.
- Multiple distribution licensees allowed.
- State Government to pay subsidy in advance. And tariffs to revert back to levels determined by the ERC, if the subsidy is not paid.
- Stringent measures for theft and unauthorized use of electricity including creation of Special Courts for dealing with such cases quickly.
- Appointment of an ombudsman and creation of a Consumer Grievance Redressal Forum for consumer interest protection.
- Establish an Appellate Tribunal to fast-track the appeal process on rulings of ERCs with Supreme Court being the final arbiter.

①

**Answer 3.**

**Ans 3(a)**

As per section 2(47) of the Electricity Act, 2003:-

"open access" means the non-discriminatory provision for the use of transmission lines or distribution system or associated facilities with such lines or system by any licensee or consumer or a person engaged in generation in accordance with the regulations specified by the Appropriate Commission;

**Ans 3(b)**

The load dispatch center performs economic and secure operation of the power system, and works to restore power lines after faults. It is responsible for functions like load forecasting, outage monitoring, voltage regulation, load scheduling, and coordination between grids.

The State Load Despatch Centre in a State may give such directions and exercise such supervision and control as may be required for ensuring the integrated grid operations and for achieving the maximum economy and efficiency in the operation of power system in that State.

**Ans 3(c)**

"Competent Authority" means—

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

Ans 3(d)

Section 2(d) of the Consumer Protection Act says that consumer means any person who—

- (i) buys any goods for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment, and includes any user of such goods other than the person who buys such goods for consideration paid or promised or partly paid or partly promised, or under any system of deferred payment when such use is made with the approval of such person, but does not include a person who obtains such goods for resale or for any commercial purpose; or
- (ii) hires or avails of any services for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment, and includes any beneficiary of such services other than the person who hires or avails of the services for consideration paid or promised, or partly paid and partly promised, or under any system of deferred payment, when such services are availed of with the approval of the first mentioned person;

*Explanation.*—For the purposes of the sub-clause (i), “commercial purpose” does not include use by a consumer of goods bought and used by him exclusively for the purpose of earning his livelihood, by means of self-employment.

Answer 4.

Ans 4(a)

(Any 10 points from the points listed below)

**As per the provisions of Electricity Act 2003, The Authority shall perform such functions and duties as the Central Government may prescribe or direct, and in particular to: -**

1. **advise the Central Government on the matters relating to the national electricity policy, formulate short-term and perspective plans for development of the electricity system and co-ordinate the activities of the planning agencies for the optimal utilization of resources to sub serve the interests of the national economy and to provide reliable and affordable electricity for all consumers.**
2. **specify the technical standards for constructions of electrical plants, electric lines and connectivity to the grid.**
3. **specify the safety requirements for constructions operations and maintenance of electrical plants and electric lines.**
4. **specify the Grid Standards for operations and maintenance of transmissions lines.**
5. **specify the conditions for installation of meters for transmission and supply of electricity.**

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Model Sol. of SAS-I/P-III/S-07/24

6. promote and assist in the timely completions of schemes and projects for improving and augmenting the electricity system.
7. promote measures for advancing the skill of persons engaged in the electricity industry.
8. advise the Central Government on any matter on which its advice is sought or make recommendation to that Government on any matter if, in the opinion of the Authority, the recommendation would help in improving the generation, transmission, trading, distribution and utilization of electricity.
9. collect and record the data concerning the generation, transmission, trading, distribution and utilization of electricity and carry out studies relating to cost efficiency, competitiveness and such like matters;
10. make public from time-to-time the information secured under the Act, and provide for the publication of reports and investigations;
11. promote research in matters affecting the generation, transmission, distribution and trading of electricity.
12. carry out, or cause to be carried out, any investigation for the purpose of generating or transmitting or distributing electricity.

Ans 4(b)

Ans a): Investment, Lending and Borrowing by Board/PSPCL employee

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

Explanation:

Frequent purchase or sale or both of shares, securities or other investment.

2. No Board employee shall make or permit any member of his family or any person acting on his behalf to make any investment which is likely to embarrass or influence him in the discharge of his official duties.
3. If any question arises whether any transaction is of the nature referred to in Sub-Regulation (1) or Sub-regulation (2), the decision of the Board thereon shall be final.
4. i) No Board employee shall without previous sanction of the prescribed authority either himself or through any member of his family or any other person acting on his behalf:-
  - a) Lend or Borrow money as principal or agent, to or from any person including Bank and Financial Institution or with whom he is likely to have official dealings, or otherwise place himself under any pecuniary obligation to such person, or
  - b) lend money to any person at interest, or in a manner whereby return in money or in kind is charged or paid;

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

purchase of built up house and six months emoluments for the purchase of conveyance and other purposes.

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

**Answer 5.**

**Ans 5(a)** The Board shall, subject to the general directions of the Central Government, perform all or any of the following functions, namely:—

(a) examine the factors affecting the promotion and development of micro, small and medium enterprises and review the policies and programmes of the Central Government in regard to facilitating the promotion and development and enhancing the competitiveness of such enterprises and the impact thereof on such enterprises;

(b) make recommendations on matters referred to in clause (a) or on any other matter referred to it by the Central Government which, in the opinion of that Government, is necessary or expedient for facilitating the promotion and development and enhancing the competitiveness of the micro, small and medium enterprises; and

(c) advise the Central Government on the use of the Fund or Funds constituted under section 12.

**Ans 5(b)**

| Sr. No. | Open Tender  | Single Tender  |
|---------|--|--|
| 1       | Applicable for all items valued at Rs. 5 lacs or above and not borne on PSPCL rate contract. | Applicable for:-<br>a) Items/ services of Proprietary nature<br>b) Patents and special items to which Tender System cannot be applied with advantage to PSPCL by recording reasons thereof |

|    |   |   |
|----|---|---|
| 2. | In the case of open tender, normal period of four weeks from the date of first publication for submission/uploading of tenders on the website of the company is allowed. Only in urgent cases this period may be reduced to two weeks.          | No such provision is there in the case of single tender   |
| 3. | Power of CPC/PPC is upto Rs. 4 crores and PPC (General) is upto Rs. 1 crore.  | Power of CPC/PPC is upto Rs. 1 crores and PPC (General) is upto Rs. 20 Lacs.  |
| 4. | As per Regulation no. 12(i) of the, "Punjab State Power Corporation Limited Purchase Regulation, 2017", the Tenderers shall be required to submit Earnest Money (EMD) at the specified rates along with the Tenders in the case of open tender. | As per Regulation no. 12(i) of the, "Punjab State Power Corporation Limited Purchase Regulation, 2017", no such requirement in the case of single tender. |
| 5. | For open tenders valued at equal to or more than 5 lacs, the tenders shall be invited through e-tendering and manual tenders will not be acceptable.  | No such provision is there in the case of single tender   |

Ans 5(c)

Section 11 of the RTI Act, 2005 states that:

- (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.

Ans 5(d)

The objects of the Central Council shall be to promote and protect the rights of the consumers such as,

1. the right to be protected against the marketing of goods and services which are hazardous to life and property;
2. the right to be informed about the quality, quantity, potency, purity, standard and price of goods or services, as the case may be, so as to protect the consumer against unfair trade practices;
3. the right to be assured, wherever possible, access to a variety of goods and services at competitive prices;
4. the right to be heard and to be assured that consumers' interests will receive due consideration at appropriate forums;
5. the right to seek redressal against unfair trade practices or restrictive trade practices or unscrupulous exploitation of consumers;
6. the right to consumer education.

**Ans.1**

Mr. "X" joined as AE on 01-07-1991 F.N.

Promoted as SR. Xen on 01.05.2004

Pay as on 31-12-2005 is Rs.14900/-

**Fixation of Pay:**

| Date           | PAY       |           |       | Remarks   |
|----------------|-----------|-----------|-------|---|
|                | Basic pay | Grade pay | Total |   |
| 01.01.2006     | 27720     | 8500      | 36220 | F.C.15/2009 Fitment Table - 20  |
| 01.05.2006     | 28810     | 8500      | 37310 |   |
| 01.07.2006     | 41300     | 9600      | 50900 | Fitment Table-21 41300-67000+9600   |
| 01.07.2007     | 42830     | 9600      | 52430 |   |
| 01.07.2008     | 44410     | 9600      | 54010 |   |
| 01.07.2009     | 46040     | 9600      | 55640 | Financial benefit will be given from 14.08.2009, being on EOL on medical grounds. As per MSR Part-1 Vol.1 Rule 4.9(b) period be counted for increment purpose |
| 01.07.2010     | 47710     | 9600      | 57310 |   |
| 01.12.2012     | 49430     | 9600      | 59030 | EOL from 01.10.2010 to 01.03.2012   |
| 01.12.2013     | 51210     | 9600      | 60810 |   |
| DOR 31.07.2014 |           |           |       |   |

**Pension Calculation:**

| PERIOD                             |            | Qualifying service |       |
|------------------------------------|------------|--------------------|-------|
| From                               | To         | Years              | Month |
| 01.07.1991                         | 31.07.2004 | 23                 | 7 1   |
| Less: EOL                          |            |                    |       |
| 01.10.2010                         | 01.03.2012 | 01                 | 05    |
| Net qualifying service for pension |            | 22 21              | 2 8   |

Note: Period of EOL from 01.09.2008 to 13.08.2009 on medical ground be counted for pension

**Basic Pension:**  $60810/2 * 44/50 = 26756$  w.e.f. 01.08.2014

$26756 + 113\%(\text{da}) + 15\% = 65538$  w.e.f. 01.01.2016 (FC 19/2021)

**DGRG:**  $60810 + 65067(\text{da } 107\%) * 44/4 = 1384647$  Sub.to Max.10,00,000/-

So, Maximum amount of Gratuity admissible is Rs. 10 Lac



ਚੇਤਾਵਨੀ: ਜਾਅਲੀ ਸਫਰੀ ਛੁੱਤੇ ਦਾ ਦਾਅਵਾ ਕਰਨ ਦੀ ਮਨਾਹੀ ਹੈ। ਜਾਅਲੀ ਸਫਰੀ ਛੁੱਤਾ ਲੈਣ ਦੀ ਸੂਰਤ ਵਿੱਚ ਆਮ ਸਫਾ ਬਹੁਮਾਸਤਰੀ ਹੋਵੇਗੀ।

[illegible]

ਸਫਰ ਕਰਨ ਵਾਲੇ ਅਧਿਕਾਰੀ /  
ਕਰਮਚਾਰੀ ਦੇ ਹਸਤਾਖਰ

Ans.3

- (a) As per regulation 9.17 of 1972 vol.1 part 1 A board employee who does not join his post within his joining time is entitled to no pay or leave-salary after the end of the joining time. Willful absence from duty after the expiry of joining time may be treated as misbehavior for the purpose of Regulation 3.16.
- (b) As per MSR Vol.-1 part-II of Appendix 8, Quarantine leave means leave granted to a government employee during the presence of infectious disease in his family or household of a Board/Corporation employee. Such leave of up to 21 days is sanctioned by Head of Office on the certificate of Medical or Public Health Officer but in exceptional circumstances it can be sanctioned up to 30 days.
- © As per regulation 8.40 of MSR Vol.1 part 1, A Board/Corporation employee who remains absent after the end of leave is entitled to no leave-salary for the period of such absence and that period will be debited against his leave account as though it were leave on half pay unless his leave is extended by the competent authority. Willful absence from duty after the expiry of leave may be treated as misbehavior for the purpose of Regulation 3.16. If the competent authority is satisfied that the employee could not join his duty due to reason beyond his controls, then he can sanction this period as leave of kind due.
- (d) As per note 1 below regulation 13 of Provident fund regulations 2010, when a subscriber is reported as missing, the interest shall be allowed after one year declaration of missing i.e. registration of FIR up to the end of month preceding that in which the payment is made or up to the end of six months after one year registration of FIR, whichever of this period is less.
- (e) As per regulation 37 (xi) of MSR 1972 VOL.111(TA Regulation), where husband and wife are both pensioners, this concession would be allowed to one of them who may be entitled for higher amount.

**DCRG, Service Gratuity and Commutation of Pension:**

**DCRG:** As per CSR Vol.2 6.16-AA, a PSPCL employee who has become eligible for pension or gratuity under the rules applicable to him and has completed five years of qualifying service may on his retirement from service be granted an additional gratuity equal to one fourth of his emoluments of the employee for each completed six monthly period of qualifying service subject to maximum of 16.5 times of the emoluments in case of class I, II & III or A, B or C groups and 17.5 times of the emoluments in case of class IV or Group D provided that in no case the gratuity shall exceed Rs. 20,00,000/- w.e.f. 01.01.2016 (fc 20/2021).

In case of death the gratuity payable is as under:

| Qualifying service             | Amount of gratuity  |
|--------------------------------|---|
| Less than one year             | 2 Times the emoluments  |
| One year but less than 5 years | 6 Times the emoluments  |
| Five years up to 12 years      | 12 times the emoluments   |
| Above 12 years                 | Half of the emoluments for each completed six monthly period of qualifying service subject to a maximum of 33 times the emoluments provided that in no case gratuity shall exceed Rs. 20,00,000/-(w.e.f.01-01-2016, fc 20/2021) |

**Service gratuity:**

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

**Commutation of pension:** CSR Volume II Chapter 11, A government employee shall be entitled to commute for a lump sum payment any portion consisting of whole rupee not exceeding one-third of any pension which has been or may be granted to him. The commuted portion of pension shall be restored after 15 years from the actual date of commutation. The rate of commutation of pension shall be 40%, for the employees retiring on or after 01.07.2021

## **ii) Pension and Leave Salary contributions:**

As per MSR 1972 Vol.1, Part 1 chapter 10 regulation 10.7, Where a PSPCL employee is on foreign service/deputation contribution toward the cost of his pension shall be paid to corporation revenues on his behalf.

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

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

## **(iii) RATES OF OLD AGE ALLOWANCE**

The rates of old age allowance admissible to pensioner's as per Finance Circular No.19/2021 & 20/2021 dt. 17-11-2021 are as under: -

| Age of Pensioner/Family pensions     | Additional Quantum of Pension/Family Pension |
|--------------------------------------|--|
| From 65 years to less than 70 years  | 5% of revised basic pension/family pension   |
| From 70 years to less than 75 years  | 10% of revised basic pension/family pension  |
| From 75 years to less than 80 years  | 15% of revised basic pension/family pension  |
| From 80 years to less than 85 years  | 25% of revised basic pension/family pension  |
| From 85 years to less than 90 years  | 35% of revised basic pension/family pension  |
| From 90 years to less than 95 years  | 45% of revised basic pension/family pension  |
| From 95 years to less than 100 years | 55% of revised basic pension/family pension  |
| 100 years and more                   | 100% of revised basic pension/family pension |

Ans.5:

(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 Punishment and Appeal Regulations, 1971.

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

(b)

The extent of delegation to Chief Engineer and Additional S.E. for execution of works by contract as per Delegation of Power 2024, Sr.no. 58 is as under:-

|                 | Chief Engineer    | Addl.SE     |
|-----------------|-------------------|-------------|
| Open Tenders    | Up to Rs.1 crore  | Rs. 10 Lacs |
| Limited Tenders | Up to Rs. 40 Lacs | Rs. 4 Lacs  |
| Single Tender   | Up to Rs. 20 Lacs | Nil         |

©

As per Delegation of power 2024 Sr.no. 40.

To sanction deposit works: Superintendent Engineer : 25.00 lacs  
 AEs/AEEs : 40,000/-  
 (I/c of Sub-Divisions)

(d)

Request of the employee is covered in proviso to Regulation 9(1) of PSPCL GPF regulation 2010