

Answer:1 (a)

Computation of Cost of Inventory

Purchase price (12,000 kg × ₹ 80)	₹ 9,60,000
Less: CENVAT credit (12,000 kg. × ₹ 4)	<u>48,000</u>
	9,12,000
Add: Freight	<u>77,400</u>
Total material cost	<u>9,89,400</u>
Number of units after normal loss = 97% of 12,000 kgs.	11,640 kgs.

$$\text{Avg./Normal cost per kg.} = \left(\frac{9,89,400}{11,640} \right) = ₹ 85$$

$$\text{Value of closing stock under AS 2} = (11,600 \text{ kgs.} - 10,100 \text{ kgs.}) \times ₹ 85 \\ = ₹ 1,27,500$$

$$\text{Abnormal loss} = (11,640 \text{ kgs.} - 11,600 \text{ kgs.}) \times ₹ 85 = ₹ 3,400$$

Answer:1 (b)

	₹
Cost incurred till 31 st March, 2022	64,99,000
Prudent estimate of additional cost for completion	<u>32,01,000</u>
Total cost of construction	97,00,000
Less: Contract price	<u>(85,00,000)</u>
Total foreseeable loss	<u>12,00,000</u>

According to AS 7, the amount of ₹ 12,00,000 is required to be recognised as an expense.

$$\text{Contract work in progress} = \frac{₹ 64,99,000 \times 100}{97,00,000} = 67\%$$

Proportion of total contract value recognised as turnover:

$$= 67\% \text{ of } ₹ 85,00,000 = ₹ 56,95,000.$$

4.3 (a) The cash book should be treated as one of the most important accounts records of the Board.

(b) An account of all cash transactions should be maintained in the Cash book, Form C&B-1, by all Board employees authorised, as a regular arrangement to receive money on behalf of Board, as well as by those entrusted with disbursements out of cash received by them in transfer from the divisional cash chest or obtained by cheques drawn on the bank.

Note : As an exception to this Sub para Board may authorise Divisional officers not to pass through the Cash book earnest money received from, and returned to contractors on the same day the tenders are opened, provided that the contractors concerned are required to give a stamped receipt for the money in the Register of Tenders maintained in the Divisional office and that the Register is to that extent treated as a subsidiary cash book and consequently as an accounts form.

4.4 All Board employees who are required to receive and handle cash, shall observe the following instructions in addition to those given in the notes on Form C&B-1 Cash Book and or as may be prescribed by the Board from time to time.

- i) Cash book should be bound in convenient volumes and the pages machine numbered. Before bringing a cash book into use officer incharge of the Cash book or the officer nominated by him should count the number of pages and record a certificate of count on the first page of the Cash book.
- ii) The cash book should be closed regularly and completely checked. The officer incharge of the cash book should verify the total of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- iii) The disbursing officer is required to check all the entries in his cash book as soon as possible after the date of their occurrence and to initial the book, dating his initials after the last entry checked. The cash book should be signed by him at the end of the month and such signatures should be understood as fixing responsibility for all entries of the month inclusive of the closing balance.
- iv) During the absence of the officer incharge of cash book from head quarters the duty of attesting the cash book may be entrusted to another Gazetted officer of the Board, or if there be no such officer, to his office Superintendent Head clerk or to the official of corresponding rank but on his return he should satisfy himself that there is no irregularity and in token of this check the head of office should sign the cash book immediately on return to Head-quarters.

Answer:2 (b)

Kinds of Repairs

6.21 Repairs and maintenance are ordinarily of three kinds : first those which as a matter of regulation are carried out periodically and which are usually of the same quantity from time to time, such as the painting and white washing of a building or painting of transmission and transmission, distribution and telephone steel poles;

second, those which are not done as a matter of regulation periodically, but which it is convenient to carry out, so far as may be necessary, at the time of periodical repairs; and

third, such occasional special repairs as become necessary from time to time, and which may have to be carried out between times of periodical repairs.

6.22 Expenditure on all types of repairs and maintenance shall be charged to the Revenue in the year in which it is incurred. This shall be done regardless of the amount of any repairs or maintenance expenditure.

6.23 (a) Any expenditure on repairs or rehabilitation of an asset purchased by the Board (whether second or new) incurred before commissioning the asset for putting the asset in usable condition shall be treated as a cost of that Capital asset.

(b) Expenditure on repairs and maintenance of certain assets acquired or constructed (i.e. residential, non-residential building, Guest houses, Field Hostels, etc. etc) as a part of a project (which is in progress) and have been put to use, shall be first charged to Revenue under natural heads of Account and then reclassified and charged to Capital.

Answer:2 (c)

F Treatment of small and low value items.

6.27 Full cost of all small and low value assets each costing Rs. 500/- or less shall be fully charged to Revenue in the year in which the assets are put to use. No part of such items shall, therefore, be included in the cost of fixed assets nor shall any depreciation be charged thereon.

Exceptions

- (1) Items of a type for which a specific classification has been prescribed for the purpose of depreciation under the Electricity (supply) Act, 1948.
- (2) Items included under the classifications "Furniture and Fixture" and "Office Equipments".
- (3) New service connection.

Criteria

For this purpose the asset as a whole shall be recognised and the individual spare parts or components of the asset shall not be treated separately. The criterion of Rs. 500/- should, therefore, be applied to the aggregate expenditure.

Answer:2 (d)

5.16 A register in Form CE-34 (Register of Rents of Buildings and Lands) should be maintained in the Divisional office under whose charge the Buildings fall to show the monthly assessments, realisations and balances of rents, of all residential buildings (including office buildings used as residences) and of such other buildings, lands, etc., as may be available for being let. No building or site should be excluded from this register on the plea that it is intended to be occupied rent free or is not likely to be rented, but all such buildings may be grouped separately.

Private buildings which have been hired for use as residence or are used as such wholly or in part, should be included in this register.

Rent free quarters ment for Class-IV Board employees need not be entered in this register except when allotted to person from whom rent is recoverable. Similarly Rent/ Guest Houses and field hostels of the Board need not be entered in this register although rent received from them are also treated as rent of building and booked under group head 62.

Answer:3

Cash Book of "A" Division for the month of March, 2023														
Date	Receipt No.	Particulars of receipt	Cash Receipt (Rs.)	Receipt Adjustment	Classification	Date	Voucher No	Particulars of Payment	Cash Book Payment	Payment (Rs)		Payment Adjustment	Classification	
01.03.2023		Opening balance:	2100	...	24.110	04.03.2023		By Temporary Advance - to SDO			1000	...	24.230	
		Note & Coins 590				10.03.2023		By Salary-Unpaid salary	400			44.211		
		Rev. Stamp 10				12.03.2023		By Expenses- Out of Temporary Advance to SDO				950	75.1	
		Self cheque 1000				23.03.2023		By Contractor B (40000-2000-5000-500)			32500	7500	14.20	
		Contractor EMD 500				27.03.2023		By Salary disbursment (28200-800-400-300-350-200-150)			26000	2200	75.1	
12.03.2023		To Temporary Advance (returned unspent money)	50	950	24.230		By LIC				350		44.409	
13.03.2023		To EMD received	500			29.03.2023		By Income Tax				200		44.401
17.03.2023		To Sale of Tender form	50	...	62.903	29.03.2023		By pay disbursed to Reg. Staff unpaid Nil balance cash	26000					
23.03.2023		To Deduction from Contractor 'B'	...	7500	46.101-2000	29.03.2023		By Balance c/d	2300					
					25.7-5000									
					62.930-500									
					57.120-800									
					27.101-400									
27.03.2023		To Deduction from Staff Salary	...	2200	27.102-300									
					44.409-350									
					44.401-200									
					62.903-150									
29.03.2023		To Cash received for pay	26000		44.310									
			28700	10650					28700		60050	10650		

6 Ms of SA I | 5-7/23 | P-5

Answer 4(a)

Sr No	Event	General Ledger	
		Debit	Credit
1	Encashment of Security deposit (other than Cash)	i. Cash (24.110) ii. Remittances to HO in Transit Account (24.501)	i. Security/EMD from Suppliers/Contractors (28.930) ii. Cash (24.110)

Answer 4(b)

Sr No	Event	General Ledger	
		Debit	Credit
1	Writing off of Obsolete Stock	Loss on Obsolescence of Stores (79.561)	Obsolete Material Stock Account (22.760)

Answer 4(c)

Sr No	Event	General Ledger	
		Debit	Credit
1	Adjustment of excess stock on physical verification	Material Stock Adjustment Account Capital/O&M (22.50/22.51 & 22.52&22.53)	Stock Excess Pending Investigation (22.810)

Answer 4(d)

Sr No	Event	General Ledger	
		Debit	Credit
1	Grant in aid received from Govt. of India.	Cash/Bank (24.110)	Grant in aid Receivable for R&D Schemes (24.815)

⑦ Model sol. of SA I / S-2/23/P-I

Answer 4(e)

Sr No	Event	General Ledger	
		Debit	Credit
1	Payment of advance T.A on transfer. a) Raising of IUT Bill.	Inter Unit Account (36)	Cash (24.110) Cheque issued a/c (24.403)
	b) Receipt of U-Cheque	Inter Unit Account Blank Account (37)	Inter Unit Account (36)

Answer-5 (a)

1. Property, Plant and Equipment
2. Provisions, Contingent Liabilities and Contingent Assets
3. 46.941
4. Two Days
5. IUT-6
6. Lump Sum Contract
7. 47.305 (Receipts for deposit works)
8. Book Transfer

Answer 5 (b)

1. 77.110
2. 76.123
3. 71.212 & 71.222
4. 62.903
5. 46.910
6. 27.103
7. 24.210
8. 10.901

Answer 5 (c)

1. Temporary Buildings
2. Materials returned by contactors- Poles
3. Provision for Pension
4. Material Cost Variance- O&M

QUESTION 1

Q-1 A) 3.3.14

IT & IT Enabled Services, Communication and Electronics Industry, Knowledge Parks and Biotechnology Industries: The electricity connections to IT & IT enabled services; communication and electronics industries, knowledge parks and biotechnology industries may be released depending upon the nature of the job. IT units covered under the definition of „Electronic Hardware and Information Technology (IT)‘ Sector as per the GoP notification no. 17/7/2014-AS 1/ 1372 dated 09.11.2015 or as amended from time to time shall be covered under Industrial Tariff as approved by the PSERC in the Tariff Order for the year 2018-19 (see Annexure-D at page-142 and instructions issued vide CC No. 46/2018 dt. 18/07/18). All cellular mobile phone tower connections shall be released under 'NRS' category. Service providers, even where GST is exempted shall be covered under NRS category and electricity connection to those units which are liable to pay excise duty, even if exempted from payment of excise duty may be covered under 'Industrial' tariff.

Q-1 B) ESIM 89

COMPUTERIZED BILLING OF TEMPORARY SUPPLY CONSUMERS.

89.1 The computerized billing of Temporary DS/NRS consumers having load upto 100 kW will be done by M/s NIELT Center. Computerized bills of other categories i.e. DS/NRS consumers having load more than 100 kW, SP/MS/LS/RT/BS shall be generated by respective Centralized Billing Cells (CBC's).

89.2 Computerized billing of temporary connections will be done on monthly basis. The Ledgers / MIS reports etc of these consumers will be generated by M/s NIELIT Center as per the existing scope and schedule applicable for existing DS/NRS consumers having load more than 10 kW.

89.3 Since temporary connections for marriage parties and other social domestic/religious functions are required for only short duration i.e. for few days as such these consumers are not covered under computerized billing.

89.4 In view of the above, all the field officers are requested to furnish monthly readings of the temporary consumers for computerized billing to M/s NIELIT Center, Chandigarh (formerly DOEACC) and respective CBC's as per their category and load on the existing pattern.

Q-1 C) 113(1.5)(G) ESIM

“consumer grievance” means & includes any complaint relating to any fault, imperfection, short coming, defect or deficiency in the quality, nature and manner of service or performance in pursuance of a licence, contract, agreement or under Electricity Supply Code or in relation to Standards of Performance specified by the Commission including payment of compensation or billing disputes of any nature or recovery of charges by the licensee and matters relating to the safety of the distribution system having potential of endangering the life or property. However, the matters pertaining to Open Access granted under the Act and Section 126, 127, 135 to 140, 142, 143, 146, 152 and 161 of the Act shall not form grievance under these regulations

Q-1 D) 1.5(J) Under the head of definitions ESIM

“deficiency” means any fault, imperfection, shortcoming or inadequacy in the quality, nature and manner of performance which is required to be maintained by or under any law for the time being in force or under any licence or has been undertaken to be performed by distribution licensee in pursuance of a contract or otherwise in relation to electricity service or performance standard; viz interruption/ failure of power supply, voltage complaints, metering problems including meter shifting, charges /payments (billing problems), disconnection/reconnection of power supply to the consumer, release of new connections / extension or reduction in load / demand, notice of supply interruptions, violations of Electricity Supply Code, contravention of Act, Rules or Regulations made there under with regard to consumer interest

QUESTION 2

Q 2(A) 103 ESIM

CIVIL COURTS NOT TO HAVE JURISDICTION IN RESPECT OF UNAUTHORIZED USE OF ELECTRICITY AND THEFT OF ELECTRICITY CASES:

- 103.1 As per provision of Section 145 of the Act, no civil court shall have jurisdiction to entertain any suit or proceeding in respect of any matter which an assessing officer referred to in section 126 or an appellate authority referred to in section 127 or the adjudicating officer appointed under this Act is empowered by or under this Act to determine and no injunction shall be granted by any court or other authority in respect of any action taken or to be taken in pursuance of any power conferred by or under this Act.
- 103.2 As per decision of 21.6.2011 of the Gujarat High Court in respect of LPA's, the consumer courts constituted under the Consumer Protection Act 1986 has no jurisdiction to entertain cases of unauthorized use of electricity under section 126 of Electricity Act 2003 and of theft of electricity booked under section 135 of Electricity Act 2003.
- 103.3 As per Section 151 of the Act: No court shall take cognizance of an offence punishable under this Act except upon a complaint in writing made by Appropriate Government or Appropriate Commission or any of their officer authorized by them or a Chief Electrical Inspector or an Electrical Inspector or licensee or the generating company, as the case may be, for this purpose. Provided that the court may also take cognizance of an offence punishable under this Act upon a report of a police officer filed under section 173 of the Code of Criminal Procedure, 1973: Provided further that a special court constituted under section 153 shall be competent to take cognizance of an offence without the accused being committed to it for trial.
- 103.4 As per Section 153 of the Act: The State Government may, for the purposes of providing speedy trial of offences referred to in sections 135 to 140 and section 150, by notification in the Official Gazette, constitute as many Special Courts as may be necessary for such area or areas, as may be specified in the notification. A Special Court shall consist of a single Judge who shall be appointed by the State Government with the concurrence of the High Court. The Pb. Govt. has set up special courts for trial of theft of electricity cases.
- 103.5 For booking the consumer under UUE / theft of electricity clauses where meter is having tampered seals / broken glass, the competent authority i.e. authorized officer in case of theft and assessing officer in case of UUE shall pass speaking orders clearly giving full justification and reasons for such booking of the consumer under these clauses and charging the amount to avoid unnecessary harassment

Q 2(B) 4.3 SUPPLY CODE

- 4.3.1 A group of new/existing HT/EHT consumers having their total contract demand above 4000 kVA, — may jointly install a 33 kV or higher voltage cluster Sub-Station to be owned and maintained by them. The supply of electricity shall be provided by the distribution licensee to the cluster sub-station at a voltage as specified in Regulation 4.2 above based on the sanctioned contract demand of the cluster sub-station in the premises of the leader of the group & actual cost of the HT/EHT line from feeding grid sub-station to cluster substation along with bay shall be payable by the constituent members of the group.
- 4.3.2 The Licensee shall sanction the contract demand of the cluster substation and individual consumers connected to the cluster sub-station provided the contract demand of the cluster shall not be less than sum total of sanctioned contract demands of constituent members of the group. For billing, only the contract demand of the cluster sub-station shall be taken into account.
- 4.3.3 The supply on the basis of consumption recorded at 33 kV or higher voltage shall be billed for electricity charges including MMC along with electricity duty, octroi, fuel surcharge and shall be apportioned to the individual consumers in proportion to the consumption recorded by the

meter installed on the 11 kV feeders of each consumer at the cluster sub-station. The licensee shall install, seal & maintain all the meters including 11 kV meters as per regulation 21 of Supply Code.

- 4.3.4 Peak load/weekly off-day violation penalty, if any, shall be levied to individual consumer on the basis of readings recorded on the 11 kV feeder of each consumer.

4.3.5 In case maximum demand of the cluster sub-station exceeds its sanctioned contract demand then the demand surcharge shall be levied as per General Conditions of Tariff and shall be apportioned amongst constituent consumers exceeding their sanctioned contract demand according to the maximum demand recorded over and above the sanctioned contract demand during the month.

- 4.3.6 All consumers of the group shall jointly execute an agreement on the proforma prescribed by the distribution licensee for abiding by the conditions applicable to consumers catered supply from cluster substation.

- 4.3.7 Each consumer shall be deemed to be connected at the voltage at which supply is catered to the cluster sub-station and separate bills shall be issued to each constituent member of the cluster sub-station.

- 4.3.8 The erection of all the 11 kV feeders from cluster sub-station to individual constituent consumer shall be the responsibility of the concerned consumer. However the job may be carried out by the licensee if so requested by constituent members at their cost as a deposit work. The operation and maintenance of these feeders shall be the responsibility of the constituent members.

Provided where 11 kV feeder(s) for individual cluster constituent member(s) is/are required to be erected/laid in public land, the same shall be erected/laid and maintained by licensee at the cost of that constituent member(s).

QUESTION NO 3

A) Adjustment of Security deposit on Permanent Disconnection

Deposits/ACD Say SOP Rs 2500
 ED Rs 300

48.100/101 Security deposit from consumers in cash Dr. 2800
 48.120/121 Advance consumption deposit from consumers.

61.2 Revenue from SOP Cr. 2500
 23.2 Sundry Debtors for ED Cr. 300

Q 3(B) Theft of Power

In case of theft of energy, a separate bill should be rendered to the consumer after recording entry in the SC and A register (form SOP-6). The energy charges recoverable from the consumers should be bifurcated(i) for the current year and (ii) for the previous year(s) likewise units should also be shown separately . Example:-

Amount recoverable

	Current Year	Previous Year	Total
SOP	2000	20000	22,000
ED	500	1700	2200
Load Surcharge	1500	--	1500
23.1 Sundry debtors for SOP		Dr. Rs. 23500	
23.2 Sundry debtors for ED		Dr. Rs 2200	
61.7 Recoveries for Theft of Power / mal practices(61.710 to 61.716 & 61.719)			Cr. Rs. 2000
61.720 Recovery of Malpractice			
Load surcharge			Cr Rs. 1500
61.5 ED and other state levies			Cr Rs. 2200
65.220 Receipts from consumers relating to prior periods			
Theft and Malpractice			Cr Rs. 20000

On realization of amount from the consumer, the receipt should be issued in form RO-4 /Stub.

Note: In case of non-consumer, receipt should be issued in form BA-16 and entry made directly in the Main Cash Book.

Q 3(C) Interest On Consumer's Security Deposits.

a. Provision made in march- Say Rs.7000/-

78.601	Interest To Consumer's Security Deposit	Dr. Rs. 7000	
48.300	Interest To Consumer's Security Deposit		Cr. Rs. 7000/-

Preparation of Monthly Revenue Abstract and passing of Accounting Entry

Responsible	Action	Timing
UDC Revenue	<ol style="list-style-type: none"> 1. When all the entries have been made in the Billing Ledger and pagewise totals have been obtained and cross tallied, the should be pagewise totals carried forward so as to arrive at the monthly total of each column for each category of consumers. Balances transferred to PDCL shall also be carried forward to next pages to arrive at the monthly totals. Where the billing is computerised cross check the totals of the Billing Ledger with the assessment summary for each group received from the computer centre and post the figures in the Sub-Main Rev. Ledger (SOP-15) 2. Having cross tallied totals of the columnwise entries in the Billing Ledger with the totals of Abstract of Sundry Charges & Allowance Registers (SOP-14) and Adjustment Register for Sundry Allowances and Monthly Cash Collected Abstract, take following steps for the preparation of monthly Revenue Abstract : <ol style="list-style-type: none"> i) Prepare Sub Main Revenue Ledger for each consumer category separately. ii) Obtain total of each column in the Sub Main Revenue Ledger and cross tally the foot totals, iii) Post the monthly totals of SOP-14 & SOP-15 in the Main and Abstract-cum J. V. so as to arrive at the Monthly totals of revenue assessed for sub division as a whole. Cross tally the foot totals. With the help of carbon process the aforesaid entries shall be recorded in triplicate in the Main Abstract-cum J.V. This will give net figures of Assessment of Revenue & ED under each Account code for each category of consumers. The grand totals of the abstract will give the Account code-wise figures of Assessment of Revenue & ED for the Sub Division as a whole. iv) Forward the Monthly Abstract of Sundry Charges & Allowance Register, Sub Main Rev. Ledger and Main Abstract cum J.V. to RA. 	At the end of month

Model set of SOP-14

Revenue Accountant	3. Check the entries in the Ledgers, and records referred to above under his signature.	
	4. Put up the following records to SDO:	
	1) Sub-Main Revenue Ledger.	
	2) Abstract of Sunday Charges & allowances (SOP-14)	
	3) Main Abstract cum JV.	
SDO	5. Review the revenue assessed/realised. Sign the Abstract and return to the Revenue Accountant.	
Revenue Accountant	6. i) Detach two perforated copies of Main Abstract cum JV from the book and send them to Divisional Accounts section. ii) Get prepared other JVS and other Returns from UDC Revenue and send these to Divisional Accounts Section.	
Divisional Accounts Section	7. Receive the above abstracts. Pass the relevant accounting entries for assessment of revenue COsumer categorywise for each Sub-division and incorporate into the books of accounts as per Compilation of Accounts Manual,	
	8. Pass relevant accOunting entries for amount collected from Sundry Debtors for Sale of Power and ED., dues from Permanently disconnected Consumers for SOP and E.D. Consumer categorywise for each Sub-Division.	
	10. Consolidate the balance amount due consumer category wise for all the sub divisions as per Main-Revenue Abstracts for SOP and ED separately and reconcile the same with the Corresponding accounts in the General Ledger.	
	11. Prepare a Journal Voucher to create Liability for Electricity Duty Payable to Government to the extent of Electricity Duty recovery &s per the Main Revenue Abstract.	
	12. Where consumers are charged at the discounted rate for the electricity duty consumed and thereby the amount is recoverable from the government prepare a journal voucher to debit the state government and credit the revenue, if need be.	
	13. Make payments of electricity duty to govern ment by following the procedure as per Cash and Bank Manual.	

QUESTION 4

A)	Payment R 11000	arrear of prev. year = 4000
		Arrear from 1 st Apr of
		Current year = 3000
		Elect. Charges of
		Current cycle = 3000
		Taxes & ed / oct = <u>1000</u>
		<u>11000</u>
Total RW outstanding=	11500	Bal. Rs. 500 / ED /IDF /MT

B) Supply code = 8.4

Availing Sanctioned Load/ Demand in Phases

8.4.1 An applicant may avail the sanctioned load/demand in phases within a period not exceeding six months with the permission of authority competent to sanction the load/demand. In case HT/EHT consumer requests for release of partial load/demand at voltage lower than the specified voltage such request may be accepted by the licensee subject to deposit of cost of work at the lower voltage. After the consumer shifts to the specified voltage at a later stage, no credit of the works carried out to supply at lower voltage shall be given to the consumer. The billing of such a consumer, in the interim period, shall be done on the basis of load/demand actually availed. The distribution licensee shall, through a notice informs the applicant to build up the sanctioned load/demand or surrender the un-availed load/demand before the expiry of six months from the date of release of the first phase. If the load/demand is not built up as required, the sanctioned load/demand of the consumer shall be reduced to the load/demand actually availed and billed under the relevant category.

8.4.2 In case of genuine difficulty in building up the load/demand within stipulated period, distribution licensee may extend such period as per requirement in blocks of six months.

8.4.3 In case of residential colonies/ commercial complexes/ industrial estates covered under regulation 6.6.1 & 6.6.2, the phase wise development of the load /demand as per requirement may be permitted by the licensee. However, in case an HT/EHT consumer requests for release of partial load/demand at voltage lower than the specified voltage such request may be accepted by the licensee subject to deposit of cost of works for supply at the lower voltage and furnishing Bank Guarantee (BG) equivalent to 150% of the cost of HT/EHT substation including the cost of incomplete LD system. The amount of Bank Guarantee shall keep on reducing with the completion of remaining works of the sub-station & L.D system. After the consumer shifts to the specified voltage at a later stage, no credit of the works carried out for supply at lower voltage shall be given to the consumer

C)	Energy charges =	50000
	Fixed Charges =	<u>10000</u>
		60000
	Peak Charges	5000
	Voltage Charges @ 15% =	<u>8250</u> $-(50000 + 5000) \times 15\%$
		73250
	Add ed/IDF/	<u>14650</u>
		87900

QUESTION 5

SOL.	FC 2683.80x30/365x12x315	833816
Ec=	884100X6.49	5737809
TOD	REBATE	555960 x 1.25=(-)694950
	SUBCIDY	555960 x 0.38 = 211265
		328140 x 1.49 = 488928 (-) <u>700193</u>
		5176482
Add	ED/IDF/MT 20%	<u>1035297</u>
		6211779
	Add M.Rent	469+GST <u>553</u>
		6212332

Model Solution to Question-1st:-

(a) As per Reg-10(iv) of Purchase Regulations, at the discretion of the **NIT approving authority** a pre-bid conference may be held after sale of tenders with the intending/Prospective tenderers at least 5 days before the last date of submission of the tenders as per details given in the tender documents for clarification of any doubts of the intending/Prospective tenderers or for modification on any condition of the contract, specification etc. Minutes of the meeting shall be circulated to all the intending/Prospective tenderers, whether they attend the pre-bid conference or not.

(b) As per Reg-12 of Purchase Regulations(**EARNEST MONEY DEPOSIT (EMD)FOR TENDERS**) In case of open and limited Tenders where Tenders valuing Rs 5,00,000/-& above the tenderers shall be required to submit Earnest Money (EMD) @2% of Tender value subject to a minimum Rs. 10,000/- and a maximum of Rs 20 lac. As provided in 12(iii)(a) In case of Tenders not accompanied by full amount of Earnest Money for the items Tendered but not less than 25% of the amount due, the order/contract shall be awarded only for part of material/equipment service limited to a value corresponding to the actual amount of Earnest Money submitted with the Tender, otherwise such Tenders shall be ignored. The amount due, as referred to in clause-12(iii)(a) shall be calculate @ 2% of the Tender value and shall not taken as Rs 20,00,000/- i.e. the maximum amount payable as Earnest Money. Therefore 25% of earnest money shall thus be worked out on the basis of the entire amount so calculated, which shall, of course, be subject to maximum of Rs. 20,00,000/- and minimum of Rs. 10,000/-.

In this case, tender value is Rs.12crores for which due EMD @2% becomes Rs.24lacs and 25% of amount due as EMD was Rs.6Lacs, whereas, the tenderer has deposited Rs. 5 lacs as EMD, which is less than the minimum requirement of Rs.6lacs , so the tenderer shall be ignored for placing any order.

(C) **As per Reg-5(ix) and 13(d) of Purchase Regulations works Appraisal of firms is carried out in following cases:-**

1. The new firms who have submitted their tenders against open tenders shall get their works inspected/ appraised from techno economic angle prior to the opening of their price bid.
2. If a firm has been manufacturing similar items and has proven experience, it may not be considered as a new firm. Any firm that has supplied similar material to other State Utilities would be treated as old firm for the sake of distribution of quantities on submission of satisfactory performance certificate but if that firm is new to PSPCL, works appraisal shall be done carried out. If the works appraisal of the firm fails, that firm shall not be considered for the opening of its price bid.

3. If a firm has been blacklisted/ business dealings has been suspended for a certain period of time by PSPCL, then, after the expiry of this period of blacklisting/ suspended dealings, the firms shall get its works inspected/appraised from techno-economic angle prior to the opening of its price bid. However, no cognizance of blacklisting by other Govt. utilities shall be taken for the purpose of works appraisal and processing of tender.
4. If any new firm submits its Tender who has never supplied the Tendered item to PSPCL till the date of opening of the Tender enquiry, its works appraisal shall be carried out before opening of the Part-III i.e. 'Price Bid' to ascertain its financial/ technical capability to execute the order.
5. If any firm has been debarred or business dealings have been suspended with a firm for a certain period of time, then a fresh works appraisal shall be carried out to ascertain the financial/ technical capability of the firm.
6. If a firm has not supplied Tendered/ similar item to PSPCL in the last 5 years or more from the date of opening of Tender and does not furnish satisfactory performance certificate for supply of Tendered/ similar items to any 14 other state utility as well during the above time period, then a fresh works appraisal shall be got carried out irrespective of the fact that whether the works stood appraised by PSPCL or not.
7. If an existing firm quoted from a new works address, the works appraisal of the new works shall be got carried out. The commercial parameters like turnover, experience of the parent company shall be admissible. However, type tests for the new works shall be submitted along with the tender by the bidder.

Note: If a firm fails in the works appraisal then that firm should not be considered during the course of technical evaluation and price bid of the firm should not be opened.

As per Section 24 in the Right to Information Act, 2005, Act not to apply to certain organizations.

Nothing contained in this Act shall apply to the intelligence and security organisations being organisations established by the Central Government/state Government or any information furnished by such organisations to that Government:

Provided that the information pertaining to the allegations of corruption and human rights violations shall not be excluded under this sub-section: Provided further that in the case of information sought for is in respect of allegations of violation of human rights, the information shall only be provided after the approval of the Central Information Commission/ State Information Commission and notwithstanding anything contained in Section 7, such information shall be provided within forty-five days from the date of the receipt of request.

Model Solution to Question-2nd:-

- (a) CMD has rightly refused to allow such inspection. As per clause 68 of Article of Association, the Directors shall from time to time determine whether and to what extent and at what time and places and under what conditions or regulations the accounts and books of the Company or any of them shall be open to the inspection of the members (not being Directors) and no member (not being a Director) shall have any right of inspecting any account or book or document of the Company except as conferred by the law or authorized by the Board or by the Company in general meeting.
- (b) **Section 10 in The Right To Information Act, 2005** provide that partial information can be supplied to applicant.
- Where a request for access to information is rejected on the ground that it is in relation to information which is exempt from disclosure, then, notwithstanding anything contained in this Act, access may be provided to that part of the record which does not contain any information which is exempt from disclosure under this Act and which can reasonably be severed from any part that contains exempt information. Where access is granted to a part of the record the Central Public Information Officer or State Public Information Officer, as the case may be shall give a notice to the applicant, informing,—
- that only part of the record requested, after severance of the record containing information which is exempt from disclosure, is being provided;
 - the reasons for the decision, including any findings on any material question of fact, referring to the material on which those findings were based;
 - the name and designation of the person giving the decision;
 - the details of the fees calculated by him or her and the amount of fee which the applicant is required to deposit; and
 - his or her rights with respect to review of the decision regarding non-disclosure of part of the information, the amount of fee charged or the form of access provided, including the particulars of the senior officer specified under sub-section (1) of section 19 or the Central Information Commission or the State Information Commission, as the case may be, time limit, process and any other form of access.
- (c) As per Works Regulations clause-23(iii) in case the work is allotted on turn key basis/lump sum contract, no change whatsoever will be made in the original specification. So, approval given by the CE for change in specification of a lump sum contract is irregular/not on order.
- (d) As provided in Regulation 31 of 'Schedule-E' (REVERSE AUCTIONING) of Purchase Regulations, if, no bid is received within the specified time duration of the online RA, then PSPCL shall reserve the rights to scrap the online RA process and proceed with the L-1 Bid Price received through e-tendering for further processing.

Model Solution to Question-3rd:-

(a)

- (1) As per Sr. no. 24 of First Schedule of Regulations of Conduct of Business, cases relating to sale of stores including sale/disposal of scrap and unserviceable material beyond the competency of Whole Time Members i.e exceeding Rs. one crores shall be referred to Board for decision. So, the case relating to sale of spares valuing Rs. 2 crores has rightly been referred to BOD for decision.
- (2) As per Sr. no. iv(3) of Second Schedule of Regulations of Conduct of Business, cases relating to acceptance of modifications approved by Board are to be referred to the WTDs so long as total price particular equipment does not exceed the approved price by more than 5%.
- (3) Regulation-4 of Employees conduct regulations provide that in the performance of official duties, employees shall act to his best judgment, except when he is acting under the direction of his official superior. The direction of official superior shall ordinarily be in writing. Oral direction to subordinate shall be avoided, as far as possible. Where the issue of oral direction becomes unavoidable, the official superior shall confirm it in writing immediately thereafter. Employee who has received oral directions from his superior official shall also seek confirmation of the same in writing as soon as possible, whereupon it shall be the duty of official superior to confirm the direction in writing.

(b)

As per Reg-25 (CANCELLATION OF PURCHASE ORDER) the purchaser reserves the right to cancel the purchase order/ contract as a whole or in part at any time without any financial liability on either side prior to the receipt of intimation regarding taking in hand the manufacture of material.

During the pendency of the Purchase order/ contract, if lower rates are received against the subsequent Tender Enquiry/Enquiries, then the supplier, whose overall contractual delivery period has expired, shall be offered to supply the material at either of the following rates, whichever is lower, along with any other terms and conditions at variance from the conditions as contained in the original purchase order, if any:

- a) Rates payable as per the terms and conditions of the Purchase Order less penalty as applicable.
- b) Rates received against subsequent Tender Enquiry/Enquiries.

In case the supplier refuses to accept the offer, then the purchase order shall be cancelled without any financial liability on PSPCL. However, if the supplier is debarred as per Regulation 10 (x), then the cancellation of purchase order shall not have any effect on the debarred status of the supplier. The

authority to cancel the Purchase order/contract in above cases shall be the concerned Head Department in cases decided by BoDs/WTDs/CPC/PPC/PPC(General).

- (c) **As per section – 29 of MSME Act**, every notification issued, under section 9 of MSME Act, and every rule made by the Central Government under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or rule or both Houses agree that the notification or rule should not be made, the notification or rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification or rule.

Model Solution to Question-4th:-

- (a) As per section 24A (Limitation period) of Consumer Protection Act the District Forum, the State Commission or the National Commission shall not admit a complaint unless it is filed within two years from the date on which the cause of action has arisen.

However, a complaint may be entertained after the period specified above, if the complainant satisfies the District Forum, the State Commission or the National Commission, as the case may be, that he had sufficient cause for not filing the complaint within such period and also provided that no such complaint shall be entertained unless the National Commission, the State Commission or the District Forum, as the case may be, records its reasons for condoning such delay.

- (b) **As per section 20 of Electricity Act-2003 (Sale of utilities of licensees)** Where the Appropriate Commission revokes under section 19 the license of any licensee, the following provisions shall apply, namely:--

- the Appropriate Commission shall invite applications for acquiring the utility of the licensee whose licence has been revoked and determine which of such applications should be accepted, primarily on the basis of the highest and best price offered for the utility;
- the Appropriate Commission may, by notice in writing, require the licensee to sell his utility and thereupon the licensee shall sell his utility to the person/purchaser whose application has been accepted by that Commission;
- all the rights, duties, obligations and liabilities of the licensee, on and from the date of revocation of licence or on and from the date, if earlier, on which the utility of the licensee is sold to a purchaser, shall absolutely cease except for any liabilities which have accrued prior to that date;
- the Appropriate Commission may make such interim arrangements in regard to the operation of the utility as may be considered appropriate including the appointment of Administrators;
- The Administrator shall exercise such powers and discharge such functions as the Appropriate Commission may direct.
- Where a utility is sold the purchaser shall pay to the licensee the purchase price of the utility in such manner as may be agreed upon.
- Where the Appropriate Commission issues any notice requiring the licensee to sell the utility, it may, by such notice, require the licensee to deliver the utility, and thereupon the licensee shall deliver on a date specified in the notice, the utility to the designated purchaser on payment of the purchase price thereof.
- Where the licensee has delivered the utility to the purchaser but its sale has not been completed by the date fixed in the notice issued under that sub-section, the Appropriate Commission may, if it

deems fit, permit the intending purchaser to operate and maintain the utility system pending the completion of the sale.

- (c) As per section-28 of Electricity Supply Act-2003, The **Regional Load Dispatch Centre** shall be the apex body to ensure integrated operation of the power system in the concerned region.

Functions of Regional Load Dispatch Centre:-

The Regional Load Dispatch Centre shall comply with such principles, guidelines and methodologies in respect of the wheeling and optimum scheduling and dispatch of electricity as the Central Commission may specify in the Grid Code.

The Regional Load Dispatch Centre shall be responsible for:-

- optimum scheduling and dispatch of electricity within the region, in accordance with the contracts entered into with the licensees or the generating companies operating in the region;
- monitor grid operations;
- keep accounts of quantity of electricity transmitted through the regional grid;
- exercise supervision and control over the inter-State transmission system; and
- be responsible for carrying out real time operations for grid control and dispatch of electricity within the region through secure and economic operation of the regional grid in accordance with the Grid Standards and the Grid Code.

The Regional Load Dispatch Centre may levy and collect such fee and charges from the generating companies or licensees engaged in inter-State transmission of electricity as may be specified by the Central Commission.

Model Solution to Question-5th:-

(a) Section-172 of Electricity Supply Act-2003 provide for Transitional provisions.

Notwithstanding anything to the contrary contained in this Act:-

- a State Electricity Board constituted under the repealed laws shall be deemed to be the State Transmission Utility and a licensee under the provisions of this Act for a period of one year from the appointed date or such earlier date as the State Government may notify, and shall perform the duties and functions of the State Transmission Utility and a licensee in accordance with the provisions of this Act and rules and regulations made thereunder;
- Provided that the State Government may, by notification, authorise the State Electricity Board to continue to function as the State Transmission Utility or a licensee for such further period beyond the said period of one year as may be mutually decided by the Central Government and the State Government;
- all licences, authorisations, approvals, clearances and permissions granted under the provisions of the repealed laws may, for a period not exceeding one year from the appointed date or such earlier period, as may be notified by the Appropriate Government, continue to operate as if the repealed laws were in force with respect to such licences, authorisations, approvals, clearances and permissions, as the case may be, and thereafter such licences, authorisations, approvals, clearances and permissions shall be deemed to be licences, authorisations, approvals, clearances and permission under this Act and all provisions of this Act shall apply accordingly to such licences, authorisations, approvals, clearances and permissions;
- the undertaking of the State Electricity Boards established under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948) may after the expiry of the period specified in clause (a) be transferred in accordance with the provisions of Part XIII of this Act;
- the State Government may, by notification, declare that any or all the provisions contained in this Act, shall not apply in that State for such period, not exceeding six months from the appointed date, as may be stipulated in the notification.

(b) As provided in schedule-C of works Regulations-3.2 (ACTION WHEN WHOLE OF SECURITY

DEPOSIT IS FORFEITED) in case of abandonment of the work owing to serious illness or death of contractor or any other cause, the Engineer incharge on behalf of the corporation shall have power to adopt any of the following courses as he may deem best suited to the interest of the Board :-

- i) To rescind the contract and in that case the security deposit of contractor shall stand forfeited and be absolutely at the disposal of the Board.
- ii) To employ labour paid by the Board, to supply material to carry out the works, or any part of the works debiting the contractor with the cost of the labour and the price of the material and crediting him with value of the work done, in all respects in the same manner and at the same rates as it if had been carried out by the contractor.
- iii) To order that the work of the contractor be measured up and to take such part thereof as shall be unexecuted out of his hands and to give it to another contractor to complete in which case any expenses which may be incurred in excess of the sums which would have been paid to the original contractor if the whole work had been executed by him shall be borne and shall be paid by the original contractor and shall be deducted from any money due to him by the Board under the contract or otherwise or from his security deposit or the sale proceeds thereof or a sufficient part thereof.

In the event of the above courses being adopted by the Engineer-in-Charge the contractor shall have no claim to compensation for any loss sustained by him by reasons of his having purchased or procured any materials or entered into any engagements, made any advance on account of or with a view to the execution of the work or the performance of the contract. And in case the contract shall be rescinded under the provision aforesaid the contractor shall not be entitled to recover or be paid any sum for any works thereof actually performed by him under the contract unless and until the Sr. Executive Engineer have certified in writing performance of such work and the amount payable to him in respect thereof and he only be entitled to be paid the amount as certified.

Solution To Q No 1 (a)

Basic pay as on 01.01.2016 = Rs. 31,170

For calculation $31170 \times 2.59 = \text{Rs. } 80730.3$ and next placement in GP 6850/- is Rs. 82700/-

Basic pay in new scale as on 01.01.2016 = Rs. 82700/-

On 01.07.2016 = Rs. 85200/-

Promoted on 22.06.2017 and opted increment from next date of increment as such placed in scale of 8500/- on 22.06.2017 = Rs. 88800/-

On 01.07.2017 Two increments in GP of Rs. 6850/- is 87800 and 90400/- as after that Basic pay is 91500/- in GP of Rs. 8500/- he will be fixed as on 01.07.2017 Rs. 91500/-

NDI 01.07.2018 = Rs. 94200

01.07.2019 = Rs. 97000

31.12.2019 = Rs. 97000

Solution To Q No 1 (b) (1)

The appointing authority can place an employee under suspension in following cases:-

1. Where a disciplinary proceeding against him is contemplated or is pending
2. Where a case against in respect of any criminal offence is under investigation, inquiry or trial

Provided where the order under suspension is made by competent authority or if suspended by lower authority then it has to be intimated to competent authority the circumstances in which suspension was made.

An employee is deemed to be suspended in the following cases:-

1. He is detained in custody whether on criminal charge or otherwise, for a period exceeding 48 hours
2. With effect from the date of conviction if in the event of conviction for an offence he is sentenced to a term exceeding 48 hours

Solution To Q No 1 (b) (2)

Notwithstanding anything contained in this part no appeal lie against.

1. Any order made by the PSPCL
2. Any order of an interlocutory nature or the nature of step in aid of the final disposal of a disciplinary proceeding other than an order of suspension
3. Any order passed by an inquiring authority in the course of and enquiry under regulation 8

Solution Q 2 (a) (i)

- (i) On promotion from one grade pay to another, an employee shall have an option to get his pay fixed in the higher post either from the date of his promotion or from the date of his next increment. The option may be exercised within a period of one month from the date of his promotion. In case of Board employees, who stand promoted during the period from the 1st day of January, 2006 to the date of publication of the Punjab State Electricity Board (Revised Pay) Regulations, 2009, the option may be exercised within a period of three months from the date of such publication. The option once exercised, shall be final.
- (ii) In case, the Board employee opts to get his pay fixed in the higher post from the date of his promotion, the next increment in the higher post will be granted after completion of qualifying service of twelve months.
- (ib) In case, the Board employee opts to get his pay fixed from the date of his next increment, then, on the date of promotion pay in the pay band shall not be changed, but the grade pay of the higher post will be granted. Further re-fixation will be done on the date of his next increment. On that date, he will be granted two increments, one annual increment and the second on account of promotion. While computing these two increments, basic pay prior to the date of promotion, shall be taken into account. To illustrate, if the basic pay prior to the date of promotion was Rs. 100 first increment would be computed on Rs. 100 and the second increment on Rs. 103.

3

Solution To Q No 2 (a) (2)

As per Office order No 9/BD-526 dated 30.8.2010 of Meeting Section PSPCL, Patiala, the power to open Limited and Single tender under Works Regulations 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
PWC	2 Cr	Rs,80 Lacs	Rs, 40 Lacs
CE	1 Cr	40 Lacs	Rs. 20 Lacs
SE	10 Lacs	5 Lacs	2 Lacs
XEN	5 Lacs	2 Lac	NIL

4

Solution To Q No 2 (b)

Basic Pension 10,000/- p.m wef 01.07.2013

Office order and date	Rate of cut in pension	Period of Cut	Pension admissible
275 dated 10.12.2013	5% cut for 3 years	3 years (10.12.2013 to 09.12.2016)	The official will draw pension @ 95% of Rs. 10,000 up to 28.02.2014
405 dated 01.03.2014	10% cut for 2 years	2 Years (01.03.2014 to 29.02.2016)	The official will draw pension @ 85% of Rs. 10,000 up to 03.05.2014
425 dated 04.05.2014	5% forever cut	Forever (04.05.2014 to till life)	The official will draw pension @ 80% of Rs. 10,000 from 04.05.2014 to up to 29.02.2016
			The official will draw pension @ 90% of Rs. 10,000 from 01.03.2016 to up to 09.12.2016
			The official will draw pension @ 95% of Rs. 10,000 from 10.12.2016 to till life

So pension admissible in different period will be as under

01.07.2013 to 09.12.2013	10,000
10.12.2013 to 28.02.2014	9500
01.03.2014 to 03.05.2014	8500
04.05.2014 to 29.02.2016	8000
01.03.2016 to 09.02.2016	9000
10.12.2016 totill life	9500

Solution Q no 3(a)

Sol. 3(a) Ans: 5(a) Following facilities/concessions are admissible to the family members of Corp. employees who die in harness:

- (i) Pension equal to last pay drawn upto the date of his actual retirement subject to acceptance of solatium in lieu of job.
- (ii) Exgratia grant amounting to Rs.1 lac in normal death case and Rs.2 lacs to 4 lacs in harness cases and Rs. 10 lacs in terrorist activity applicable w.e.f.1.1.06.
- (iii) Solatium subject to minimum of Rs. 3 Lacs. and maximum of Rs. 5 lacs.
- (iv) Retention of Board's accommodation up to one year from the date of death or house rent allowance for one year.
- (v) Deposit linked insurance amount of Rs. 10,000 provided the deceased employee has five years service.
- (vi) Medical facility through out life on same basis as is given to pensions.
- (vii) Tuition fees at Govt. rate upto graduate level.
- (viii) Gratuity at the following rate:

Service upto 1 year = Two months pay.

For one year to 5 years = Six months pay.

5 Years to 12 Years = Twelve month pay.

Above 12 Years = Emoluments x half yearly subject to 66 in case of class I, II, III and 70 in case of class IV. Max 10 lacs w.e.f 1.1.06

and w.e.f. 01.01.2016 Rs 20 Lac.

Model sol. of SAs-I / 5-7/23 / P-4

(6)

Solution To Q No 3 (b) (1)

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

Solution To Q No 3 (b) (2)

As per 9(2) Regulation of PSEB Punishment and Appeals Regulation 1971 the punishing authority shall if it disagrees with the findings of the inquiring authority on any article of charge, record its reasons for his disagreement and records its own findings on such charge, if the evidence on record is sufficient for the purpose.

7

Solution To Q No 4 (a) (1)

As per MSR the appointing authority may permit to a person to withdraw the resignation in public interest on the following conditions namely:-

1. That the resignation was tendered by the employee for some compelling reasons which did not involve any reflection on the integrity, efficiency or conduct and the request for withdrawal of the resignation has been made as a result of a material change in the circumstances which originally compelled him to tender resignation
2. That during the period intervening between the date on which the resignation became effective and the date on which the request for withdrawal was made, the conduct of the person concerned was in the way improper.
3. That the period of absence from duty between the date on which the resignation became effective and the date on which the person is allowed to resume duty as a result of permission to withdraw the resignation is more than ninety days.
4. That the aforementioned period of ninety days shall be observed in the manner that the employee concerned should be put in his application for withdrawal of resignation within two months of being relieved and the same should as far as possible be processed within a period of one month and
5. That the post which was vacated by the cooperation employee on the acceptance of his resignation or any other comparable post is available.

Solution To Q No 4 (a) (2)

As per regulation 8.40 of MSR vol 1 part 1, a corporation employee who remains absent after the end of leave is entitle to no 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 expiry of leave may be treated as misbehavior for the purpose of regulation 3.16. if the competent authority is satisfied that employee could not join his duty due to reasons beyond his control, then he can sanction this period as leave of kind due.

⑧

Solution To Q No 4 (b) (1)

A subscriber to this Fund shall be allowed by the competent authority specified in Annexure 'D' to these regulations to make final withdrawal from the Fund for purchasing a Motor Cycle or Scooter or Moped subject to the following terms and conditions, namely:-

(a) he/she has completed 5 years service.

(b) The amount of withdrawal is limited to Rs.50, 000/- for the purchase of Motor-Cycle/Scooter and Rs.25, 000/- for the purchase of Moped or 50% of the amount standing to the credit of the subscriber in the fund or the actual price of the Motor Cycle/Scooter/Moped, which ever is the least.

(C) 2nd and 3rd NRA shall be admissible after 5 (Five) years have passed since the grant of first and second advance subsequently.

As in this case the service of employee is more than 5 years he can apply for Scooter Advance

Solution To Q No 4 (b) (2)

As per GPF Regulations

In the case of a subscriber to this Fund, final withdrawal from the Fund to meet expenses of higher education of himself/herself or of his/her two children may be allowed by the competent authority, specified in Annexure 'D' to these regulation subject to the following terms and conditions: -

(a) The withdrawal may be permitted to a subscriber any time, after the completion of five (5) years service for Self study & Fifteen (15) years for his/her two children (including broken periods, if any). The withdrawal may be allowed for education in India or outside India, for any academic, technical, professional courses i.e. medical, engineering, Management, CA/ICWAI/CS, Computer and other technical or specialized or Vocational courses etc. beyond the High school stage.

In this case as his service is more than 5 years but less than 15 years he is eligible for higher studies for himself but he is not eligible for studies for his kids.

9

Solution To Q No 5 (a)

1. A retired employee cannot assist a BE in disciplinary proceedings after the expiry of three years from the date of retirement. In this case the employee the time span of Three years has not expired as such he can assist.
2. The commutation can't be revised from 30% to 40% for the employees retired before 01.07.2021.
3. There are no instructions to claim interest if TA bill is submitted after a period of 8 months.

Solution To Q No 5 (b)

Govt increased Gratuity exemption limit u/s Section 10(10)(iii) to 20 lakhs from existing Rs. 10 Lakh vide Notification dated 29.03.2018 w.e.f. 29.3.2018. As PSPCL is a PSU and as per this GOI instruction the employees retired from service after 29.03.2018 are exempted up to Rs. 20 Lacs. As employee retired from service in December 2018, As such Employee is correct.

TDS is not deductible