

(a) As per Subhead 1 of Subject code Salient features of Cash and Bank manual, Cash book is basically a record of of cash transactions only. The cashbook maintained in the PSPCL, however contains some adjustments/ noncash transactions merged with cash transactions. Instead of passing a JV /TEO for adjustments made from a cash voucher and also to segregate them in the cashbook, a separate column for recording such noncash transactions like recoveries from salary bill ie gpf, insurance premium ,income tax, house rent, recovery of advances granted to employees etc and similarly recoveries made from contractor bill has been added both on the receipt and payment side of the cashbook.

(b) As per Subhead 3.33 of Subject code 3 of Capital Expenditure and Fixed Assets, when it is not possible to support a payment by a voucher, a certificate of payment prepared, in manuscript, signed by the disbursing officer and endorsed if necessary, by his superior officer, should always be kept on record. Full particulars of the claims should invariably be set forth and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

(c) As per Subhead 6.20 of Subject code 6 of Capital Expenditure and Fixed Assets,

Any expenditure on restoring an asset back upto the level of output/efficiency/performance at which it was when first put to use, is repairs expenditure.

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

Kinds of Repairs:

Repairs are of three kinds

1) Those Repairs 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 , distribution and telephone steel poles.

2) 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.

3) Such occasional special repairs as become necessary from time to time and which may have to be carried out between times of periodical repairs.

2

(d) As per Subhead 9.5(I) of Subject code 9 of the Capital Expenditure and Fixed Assets manual,

- 1) Revised estimate shall be prepared when the sanctioned estimate is likely to be exceeded by more than 5% due to increase in the rate or any other cause except when supplementary estimate will be required.
- 2) If at any time either before or during the construction of a work, it is found that the original estimate is excessive for reasons other than abandonment of a section of a sanctioned project or change from the original proposals

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Model solution to Q No.2

(a) As per subhead 11.1. of subject code 11 of Capital Expenditure and Fixed Assets manual,

Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for works actually done. Exceptions are, however, permitted in the following cases:

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

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

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

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

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

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

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



4

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

(b)

As per Subject code 10 of Capital Expenditure and Fixed Assets manual the Expenditure on project Identification, survey and feasibility studies is treated as under:

1. An estimate no. is allocated to every survey feasibility study.
- 2 In case of projects which are not yet sanctioned the expenditure for the month is to be transferred to the account head 17.3(Expenditure on Survey and Feasibility studies of Projects not yet sanctioned)
3. In case of projects which are sanctioned, initially the expenditure should be charged to the natural expense heads but later transferred to the expense head 15 230
- 4 The vouchers for the expenditure incurred are posted to the respective folio of the project in the registers maintained.
- 5 When the project is sanctioned the amount standing to the debit of the project is to be transferred to the re-classified expense head.
6. Any expense incurred after the sanction of project should be shown in the re-classified expense head.
7. In case of expenditure Incurred on a project which has been rejected, charge the expenditure incurred upto date to the revenue account by passing the relevant accounting entry.

In case of expenditure Incurred on behalf of another accounting cell forward the project expenditure along with the inter-unit bill as laid down in the Manual on 'Inter Unit Accounting.'

(c) As per Note 2(ii) of subhead 17 of subject code 11 of Cash and Bank manual,

If the accounts of the month have been closed, no correction of errors in amount, classification or name of work should be made in that book but a journal entry should be prepared for the necessary corrections, a suitable remark in red ink (quoting reference to the correction in accounts) being recorded against the original erroneous entry in cash book.

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5

Ans 3

a) For corporations works

1. Employee Cost = 75000
2. Repair and Replacement = 20000
3. Maintenance and Repair of Garage = 50000
4. Fuel and Lubricants = 77000
5. Depreciation = $800000 \times 90\% / 8 = 90000$
6. No interest applicable for corporation's works = 0
7. Mileage = $1+2+3+4+5+6 / \text{Annual Mileage}$
 $= 75000+20000+5000+77000+90000+0 / 35000 =$
 $267000 / 35000 = 7.63$

b) For Private use

1. Employee Cost = $75000 + 27.5\% = 95625$
 2. Repair and Replacement = $20000 + 27.5\% = 25500$
 3. Maintenance and Repair of Garage = $5000 + 27.5\% =$
 6375
 4. Fuel and Lubricants = $77000 + 10\% = 84700$
 5. Depreciation = $800000 \times 90\% / 8 = 90000$
 6. Interest = $(\text{capital value} / 2 + \text{value of garage}) \times 13.5\%$
 $= [800000 / 2 + 30000] \times 13.5\% = 58050$
- 

⑥

$$\begin{aligned} 6. \text{Interest} &= (\text{capital value}/2 + \text{value of garage}) * 13.5\% \\ &= [800000/2 + 30000] * 13.5\% = 58050 \end{aligned}$$

$$\begin{aligned} 7. \text{Mileage} &= 1+2+3+4+5+6/\text{Annual Mileage} = \\ &= (95625+25500+6375+84700+90000)/35000 = \\ &= 360250/35000 = 10.29 \end{aligned}$$

~~XXXXXXXXXX~~

7

Model solution to Q No 4

(a) As per "Annexure A" of Subject code 14 of Manual of Personal Accounting,

In order to avoid malpractices as a result of the misuse of the muster Roll/attendance sheets of daily labour/work charged labour, the following instructions be followed meticulously and for strict compliance:

1. For work done by daily labour, the subordinate incharge of the work will prepare muster roll which will show the work done by this means labour and the amount payable on this account.
- 2 The nominal muster roll, PA-05 is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose.
3. One Attendance sheet/Muster Roll for a month should be issued to a JE for execution of various works under him instead of one roll for one work (as circulated vide CAO/WM&G, PSEB. Patiala memo No. 4198/4363/WM&G dated 29.3.95).
4. The daily attendance and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the muster roll in such a way so as to:
 - (i) facilitate the correct calculation of the net wages of each person for the period of payment:
 - (ii) render it difficult to tamper with or to make unauthorised additions to or alterations in entries, once made and
 - (iii) facilitate the correct classification of the cost of labour by works and sub heads of works, where necessary.
5. The muster roll/attendance sheet thus prepared be given the specific serial number and entered in muster roll/ workcharged attendance sheet control register to be maintained in the Divisional Office. The signature of the officer/official of the sub-division be obtained in this register
6. The muster rolls attendance sheets received by the SDO from the Divisional Office be entered in the control register to be maintained by the Sub Division
7. The attendance on each muster roll/workcharged attendance sheet be marked by SO/JE Incharge daily and physical checking of the attendance be done by the SDO Incharge once in every fortnight
8. SE Incharge of construction must also test check some of the muster rolls/attendance sheets so as to ensure that the some are being issued and maintained properly
9. In addition, complete postal address (both permanent and local) of every person employed on daily wage workcharged basis should also be maintained in Sub Divisional Office. It should be meticulously ensured that muster rolls, duly completed daily are available at site for verification by any checking authority. Its non availability would carry an adverse presumption of malafide resulting in disciplinary action



10. The PSPCL has further decided as under

1) Sr. Xens should issued identity Card to work charged employees and these should be shown to the agency exercising the surprise checks, officer/officials making payment of wages etc.

11) Sr. Xen should check all the workers at the site of a work atleast once in a month in one Sub Divn, and authenticate the attetulace of the Muster Rod Attendance Sheet. The Divisional/Supdt. Accounts shall not pass the pay bill unless the checking of Sr. Xen is recorded as aforesaid,

(iii) Sr. Xen should obtain specimen signatures/Thumb impressions of the workers while checking their presence on the site of work and pass on the specimen signature /Thumb impression Sheet duly attested to the Divn. Supdt/Accounts for comparison with the said Muster Roll/ Attendance Roll after the paid vouchers are received in the Division

It should be clearly understood that if any one is found negligent/ guilty in not maintaining the proper record, exercising the prescribed checks in accordance with the above procedure, during check ing through vigilance and other means contemplated by the PSPCL. Ignorance of the instructions/ provisions of the Code would not be considered as an excuse and the deliquent officer/official will be provided against for suitable disciplinary action.

(b) An item of property, plant and equipment that qualifies for recognition as an asset should be measured at its cost.

The cost of an item of property, plant and equipment comprises:

(a) its purchase price, including import duties and non –refundable purchase taxes, after deducting trade discounts and rebates.

(b) any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

(c) the initial estimate of the costs of dismantling, removing the item and restoring the site on which it is located, referred to as decommissioning, restoration and similar liabilities', the obligation for which an enterprise incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.



9

Examples of directly attributable costs are: (a) costs of employee benefits (as defined in AS 15, Employee Benefits) arising directly from the construction or acquisition of the item of property, plant and equipment; (b) costs of site preparation; (c) initial delivery and handling costs; (d) installation and assembly costs; (e) costs of testing whether the asset is functioning properly, after deducting the net proceeds from selling any items produced while bringing the asset to that location and condition (such as samples produced when testing equipment); and (f) professional fees.

Examples of costs that are not costs of an item of property, plant and equipment are:

- (a) costs of opening a new facility or business, such as, inauguration costs;
- (b) costs of introducing a new product or service(including costs of advertising and promotional activities);
- (c) costs of conducting business in a new location or with a new class of customer (including costs of staff training); and
- (d) administration and other general overhead costs.



10

(c) Benefits of a Cash Flow Statement

Cash Flow Statement helps in knowing the definite figure of cash inflows and outflows from different tasks of the business. It helps in looking at the cash budgets of past evaluations with the present to analyze the future cash requirement. It gives the exact data about the cash-based exchanges in the business.

Cash flow statement significantly utilized in creating cash budget plan for future needs and also assist in knowing the periodical necessity of cash in the business.

It uncovers the key changes needed to know the financial position of the business and organizes significant activities to the administration.

It gives the data about different financing and investing transaction of cash taking place during the year and assists in assessing the financial structure of the business. Cash Flow Statement helps in knowing the profitability of the business when it is matched with the ratio analysis.



Model Solution to Q No.5(a)

Cash Book


Receipt Side

Payment Side

Date	BA 16 No	Particulars	Cash	Adjustment	A/C head	Date	V. No.	Particulars	Cash	Bank Account		Adjustment	A/C Hed
										Chq No.	Amount		
05-05-22	001	To SPM EMD Received by DD	50000		46.101	06-05-22	PIS	By DD deposited into bank	50000				24.501
07-05-22	002	To Tender Fee Received	1180		1000-62.903 180- 46.990	08-05-22	PIS	By DD deposited into bank	1180				24.501
31-05-22	V. No. 2	To Adjustment of Salaries against Salary				18-05-22	1	By TA Bill Paid to Mr Y by cheque		xxxx	3000		76.132
		(a) GPF		50000	57.126	31-05-22	2	By Salary Paid into bank		xxxx	435000	65000	75.1
		(b) Income Tax		10000	44.401	31-05-22		By Closing Balance	0				
		(c) HBA		5000	27.101								
Total			51180	65000					51180		438000	65000	

Model solution to Q No 5

(b) As per Subhead 4.4(iv) of Subject code 4 of Capital Expenditure and Fixed Assets, During the absence of the officer incharge of cashbook from the Head quarters , the duty of attesting the cashbook may be entrusted to another Gazted officer by the PSPCL or if there be no such officer, to his office Supdtt, Head clerk or to the official of similar 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 cashbook immediately on return to Head quarters.



①

Model Sol. of SAS-I/S-7/22 P-2

SAS-I, P-2

Model Solution to Question No. 1

1(a)

				Amount (in Rs.)
	New Reading	Old reading	Meter multiplier	Consumption
MDI	0.0729	0.08	60000	4374
KVAH	1497.232	1480.519	60000	1002780
KWH	1476.934	1460.405	60000	991740
Energy Charges	1002780*6.49			6508042
Fixed Charges	6500*80%*315*12*28/365			1507858
Gross SOP	(Energy Charges +TOD Consumption Charges+ Fixed Charges)			8015900
Less : TOD Rebate	615510*1.25			769388
Less: HT Rebate	1002780*.25			250695
Less : Govt. of Punjab Subsidy	615510*.24+387270*1.49			724755
SOP	(Gross SOP- TOD Rebate-HT Rebate-Subsidy)			6271062
Electricity Duty	(SOP*13%)			815238
IDF	(SOP*5%)			313553
Municipal Tax	(SOP*2%)			125421
Meter Rent (Inclusive of GST@ 18%)				553.40
Total				7525827

②

Model Solu. of SAS-I/5-7/22 P-2

1 (b) A transmission licensee may, with prior intimation to the Appropriate Commission, engage in any business for optimum utilization of its assets:

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

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

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

(15+5=20)

③

Model Solv. of SRS-I / 5-7/22 P-2

Model Solution to Question No. 2

2(a)

24 – Accounting Procedure where Meter is Challenged			
Responsible	Action		Timing
UDC Revenue	1.	On the basis of test results received (viz. Meter Test Order, XEN (ME) Divn, report etc.) calculate the percentage of inaccuracy in the existing meter as per SMI-114 and overhaul accounts as per SMI-113 and clause-14 (c) of Abridged Conditions of Supply. Where power factor surcharge has been previously worked out on average basis as per Clause-14 (j) of Abridged Conditions of Supply for want of actual test results of the meters, the same should also be re-worked out on the basis of test results.	As and When
Revenue Accountant	2.	Check the above and put up to SDO for approval.	Same day
SDO	3.	Accord approval after checking the basis of calculations for overhauling and return to R.A.	-do-
R.A.	4.	Instruct Ledger Keeper to make necessary entry in Sundry Charges & Allowances Register.	-do-
Ledger Keeper	5.	Follow the procedure prescribed as per Chapter 16.	-do-

2 (b) The ARR of the wheeling and retail supply shall comprise the following components:-

For Wheeling Charges	For Retail Supply Charges
A	B
(a) Interest and finance charges including Interest on security deposits as allocated	(a) Interest and finance charges including Interest on security deposits as allocated
(b) Depreciation	(b) Depreciation
(c) Operation and Maintenance Expenses	(c) Operation and Maintenance Expenses
(d) Return on Equity	(d) Return on Equity
(e) Interest on Working Capital	(e) Interest on Working Capital
(f) Statutory levies and taxes, if any	(f) Cost of Power Purchase
	(g) Transmission charges including RLDC/SLDC Charges
	(h) Wheeling Charges
	(i) Bad and doubtful debts
	(j) Statutory levies and taxes, if any
Total (A)	Total (A)

(u)

Model Solu of SAS-I 5-7/22 P-2

Less	Less
B	B
(a) Non-Tariff income	(a) Non-Tariff income
(b) Income from other business, to the extent specified for wheeling tariff	(b) Income from other business
Total (B)	Total (B)
ARR = (A)-(B)	ARR = (A)-(B)

(10+10=20)

(5)

Model Solv. of SAS-I 5-7/22 P-2

Model Solution to Question No. 3 :

3 (a) Section 19. (Revocation of licence): --- (1) If the Appropriate Commission, after making an enquiry, is satisfied that public interest so requires, it may revoke a licence in any of the following cases, namely: -

- (a) where the licensee, in the opinion of the Appropriate Commission, makes wilful and prolonged default in doing anything required of him by or under this Act or the rules or regulations made thereunder;
- (b) where the licensee breaks any of the terms or conditions of his license the breach of which is expressly declared by such license to render it liable to revocation;
- (c) where the licensee fails, within the period fixed in this behalf by his license, or any longer period which the Appropriate Commission may have granted therefore –
 - (i) to show, to the satisfaction of the Appropriate Commission, that he is in a position fully and efficiently to discharge the duties and obligations imposed on him by his license; or
 - (ii) to make the deposit or furnish the security, or pay the fees or other charges required by his license;
- (d) where in the opinion of the Appropriate Commission the financial position of the licensee is such that he is unable fully and efficiently to discharge the duties and obligations imposed on him by his license.

(2) Where in its opinion the public interest so requires, the Appropriate Commission may, on application, or with the consent of the licensee, revoke his license as to the whole or any part of his area of distribution or transmission or trading upon such terms and conditions as it thinks fit.

(3) No license shall be revoked under sub-section (1) unless the Appropriate Commission has given to the licensee not less than three months' notice, in writing, stating the grounds on which it is proposed to revoke the licence, and has considered any cause shown by the licensee within the period of that notice, against the proposed revocation.

(4) The Appropriate Commission may, instead of revoking a licence under sub-section (1), permit it to remain in force subject to such further terms and conditions as it thinks fit to impose, and any further terms and conditions so imposed shall be binding upon and be observed by the licensee and shall be of like force and effect as if they were contained in the licence.

(5) Where the Commission revokes a licence under this section, it shall serve a notice of revocation upon the licensee and fix a date on which the revocation shall take effect.

(6) Where the Appropriate Commission has given notice for revocation of licence under sub-section (5), without prejudice to any penalty which may be imposed or prosecution proceeding which may be initiated under this Act, the licensee may, after prior approval of that Commission, sell his utility to any person who is found eligible by that Commission for grant of licence.

(6)

Model Solu. of SAS-I 8-7/22 P-2

3 (b)

For registration of application (A&A) /release of connection under Fish Farming (exclusive) category the compliance of following Terms & Conditions shall be ensured by the field offices and the connections shall be released from the nearest feeder:

- i. A new connection for Fish Farming (exclusive) shall be released for tank size with minimum area of 1 acre and above.
In case of BIOFLOC/RAS system fish farming new connection shall be released for tank size less than 1 acre.
- ii. The applicant shall get himself registered in the Fisheries department and obtain a certificate of having the tank of requisite dimensions i.e. more than 1 acre and above except for BIOFLOC/RAS system.
In case of BIOFLOC/RAS system fish farming applicant must submit detailed project report recommended by Assistant Director Fisheries/Assistant project officer (Fisheries)/CEO, Fish Farmers Development Agency of Concerned District to PSPCL along with other documents.
- iii. Fish Farming applicant shall take a certification of completion of 5 days training certificate by Fish Farmers Development Agency (F.F.D.A) of the fisheries department (Punjab). In case of Shrimp farming, training certificate from Regional Research Centre of ICAR, C.I.F.E, Rohtak, Guru Angad Dev Veterinary & Animal Sciences University Ludhiana and from Department of Fisheries i.e. either of the three shall be mandatory.
- iv. The applicant shall submit a certificate of the recommendation by Assistant Director Fisheries/Chief Executive Officer, F.F.D.A of Fisheries Dept. of the concerned District.
In case of BIOFLOC/RAS system, the applicant shall submit a certificate regarding completion of all the formalities as suggested by Assistant Director of fisheries/ Assistant Project officer Fisheries/CEO, Fish farmers development agency of concerned district.
- v. The applicant requesting for a new tubewell connection/extension in load/demand for Fish Farming (exclusive) shall be required to pay Service Connection Charges (SCC) under Schedule of Tariff for industrial power supply as per Standard Cost Data approved by the Hon'ble PSERC from time to time. Relevant Schedule of Tariff and General Conditions of Tariff for billing for this category shall be applicable as approved by Hon'ble PSERC from time to time.
- vi. The misuse of power supply provided for a tubewell connection for Fish Farming shall be strictly prohibited and shall be dealt with as per the provisions of Electricity Act'2003. In case any consumer is found misusing electricity supply for any purpose other than fish farming. It should be dealt as a case of Unauthorized Use of Electricity and action shall be taken under section 126 of the Electricity Act procedure described in Supply Code Regulation 36 & other commercial instructions in vogue.

Note: i. The applicant shall submit an undertaking that if he is found to be using the connection for any other purpose, PSPCL may take action against him as per the provisions of Supply Code Regulation & other prevalent commercial instructions.

⑦

Model Solo. of SAS-I / S-7/22' P-2

ii. Wherever an existing agricultural tubewell covered under schedule Agriculture Power is also used for fish farming, the existing provisions of Schedule of Tariff for AP Supply as per Tariff Order of the relevant year issued by Hon'ble PSERC shall be applicable.

(10+10=20)

(8)

Model solv. of SAS-I / 5-7/22 P-2

Model Solution to Question No. 4

4 (a) The industrial loading norms for purpose of load estimation in industrial parks/estates/sites/ colonies/ complexes etc for grant of NOC are detailed as under

Sr. no.	Industrial plots (area based, in case detailed layout plan is not available OR based on layout plan as per Pb. Govt. norms & FAR etc.) in Sq. yards	Estimated Load in Watt/ Sq. Yards.
1	upto 250	100
2	from 251 to 350	106
3	from 351 to 500	100
4	from 501 to 750	87
5	from 751 to 1000	80
6	from 1001 to 1210	78
7	from 1211 to 1500	73
8	from 1501 to 1750	71
9	from 1751 to 4500	70
10	from 4501 to 9680	72
11	from 9681 to 14520	68
12	from 14521 to 19360	66
13	from 19361 to 24200	70
14	from 24201 to 29040	79
15	from 29041 to 33880	85
16	from 33881 to 38720	92
17	from 38721 to 43560	98
18	from 43561 to 48400	103
19	above 48400	100

Note:

Sixty percentages (60%) of the total Industrial load as calculated above shall be taken as colony/complex load. The load shall be converted in KVA by using a power factor of 0.90.

4 (b) Change of name before actual release of connection:

As per Regulation no. 30.12.1 whenever an applicant dies before the release of connection to him, the connection may be released to his/her legal heir/heirs as per succession certificate. In case of genuine difficulty of the prospective consumer, the connection may be released as per 'WILL' of the deceased provided the PSPCL is fully indemnified against all subsequent litigation.

As per Regulation no. 30.12.2 For Tube well connections:- In the event of sale of land to a new person, the tube well connection can be released to him against the original application of the original owner subject to fulfilment of following conditions:-

a. Submission of no objection certificate on non-judicial stamp paper of Rs.15/- by the original applicant to the effect that he has no objection if the tube well connection is released to the new owner of the land to whom the land has been sold by him and security (consumption) / security(meter), or any other deposit made by him in his name is transferred in the name of the new owner of the land.

b. Submission of documentary proof from the revenue authorities (Tehsildar/ Patwari) for sale of land by the original applicant to the new owner of the land to whom the land has been sold.

(9)

Model solo of SAS-I / 5-7/22 P-2

- c. Submission of new A&A form duly signed by the new owner of the land & witnessed by the original applicant.
- d. The seniority in case of new applicant shall be reckoned from the date of original application.

4 (c) As per regulation 75 of ESIM, the amount paid by a consumer against a bill shall be adjusted as per priority stated hereunder:

- a. arrears as on thirty first of March of the previous financial year;
- b. arrears accrued from first of April of the current financial year till the date of bill;
- c. electricity charges for the current billing cycle; and
- d. Any other charges or levies.

(8+8+4=20)

Model Solution to Question No. 5:

5 (a) As per regulation no. 21.4, the recovery of cost of burnt/stolen meter will be made as under:

21.4.1 In case a consumer's meter becomes defective/dead stop or gets burnt, a new tested meter shall be installed within the time period prescribed in Standards of Performance on receipt of complaint 4 [or detection by the distribution licensee]. If the meter is burnt due to reasons attributable to the consumer, the distribution licensee shall debit the cost of the meter to the consumer who shall also be informed about his liability to bear the cost. In such cases the investigation report regarding reasons for damage to the meter must be supplied to the consumer within 30 days. However, supply of electricity to the premises shall be immediately restored even if direct supply is to be resorted to, till such time another tested meter is installed.

21.4.2 In case where a meter installed at a consumer's premises is reported to have been stolen, FIR to this effect shall be lodged by the consumer. If the meter is installed outside the consumer premises, the distribution licensee shall lodge FIR in such cases on receipt of intimation from the consumer or otherwise. The supply of electricity shall be immediately restored by the distribution licensee after verification of the complaint by installing another tested meter or by resorting to direct supply on consumer's request in case a meter is not available. The cost of the meter shall be recovered from the consumer through electricity bills of the immediately succeeding months, if the meter is installed in the premises of consumer. Where the stolen meter was installed outside the consumer premises, the cost of meter shall be borne by the distribution licensee.

5 (b) : PSERC shall subject to the provisions of clause (3) of Section 61 of the Act, determines the tariff in accordance with the provisions of the Act, inter-alia, for –

a. supply of electricity by a generating company to a distribution licensee:

Provided that the Commission may, in case of shortage of supply of electricity, fix the minimum and maximum ceiling of tariff for sale or purchase of electricity in pursuance of an agreement, entered into between a generating company and a licensee or between the licensees, for a period not exceeding one year to ensure reasonable prices of electricity;

- b. transmission of electricity ;
- c. wheeling of electricity;
- d. retail sale of electricity ;
- e. surcharge as per provisions of the Act and the Rules / Regulations made thereunder ;
- f. additional surcharge as per Section 42 (4) of the Act and the Rules / Regulations made thereunder.

Provided that in case of distribution of electricity in the same area by two or more distribution licensees, the Commission may, for promoting competition among distribution licensees, fix only maximum ceiling of tariff for retail sale of electricity.

11 / 15-7/22 P-2
In case it is not possible or practicable to determine tariffs separately for (a) to (c) above, the Commission may fix combined tariff for more than one of these activities as per requirement.

Where the tariff has been determined through transparent process of bidding in accordance with the guidelines issued by the Central Government, the Commission shall adopt such tariff as laid down under Section 63 of the Act.

Where the Commission has allowed Open Access to certain persons under Section 42 of the Act, such persons, notwithstanding the provisions of clause (d) of sub-section (1) of Section 62 of the Act, may enter into an agreement with any person for supply/ purchase of electricity for this purpose on such terms & conditions (including tariff) as may be agreed upon by them, subject to the payment of various Open Access charges as determined by the Commission in Chapter-V of these Regulations.

(10+10=20)

Answer 1(A)

KINDS OF TENDERS:**(i) Open Tenders**

For the major works, tenders will be invited from eligible contractors, as per para 5 (i) through publicity in the news papers/journals allowing a minimum period of 4 weeks from the date of first publication for submission of tenders. In urgent cases, the period may be reduced to 2 weeks.

(ii) Limited Tenders

For minor works tenders may be invited from all registered contractors through letters sent by registered post "acknowledgment due" giving a minimum period of 15 days from the date of issue of such letters for submission of tenders. In exceptional cases the period can be reduced as considered necessary by the competent authority.

Limited tenders may be invited for major works upto Rs. 50 lacs only in any emergent case. The detailed reasons thereof may be recorded and the approval of the authorities noted below will be obtained before inviting limited tenders:-

Authority which can
accept tenders

C.E.

S.E./Director

Sr. XEN/Dy. Director

Approving authority for
inviting limited tender

Membe-in-Charge

C.E.

S.E./Director

(iii) Single Tenders

Single tenders may be invited for jobs such as maintenance and repairs of proprietary equipment etc, which can be got done only through a specialised firm/contractor.

②

Answer 1(B)

REINVITATION OF TENDERS:

Tenders may be re-invited after approval of the next higher authority to the authority competent to accept the Tenders in event of:-

- a) Inadequacy of number of tenders i.e. less than three.
- b) Unsuitability of offers.
- c) Any subsequent change necessitated in technical specification.
- d) Any other compelling reasons to be recorded in writing.

In case falling under the competency of WTMs/Board, approval of Member incharge will be obtained.

Answer 1(C)

The scrutiny of Tender shall be carried out by officers/officials as mentioned below and comparative statements shall be prepared and signed by them:-

Company Secretariat	Superintendent
Central Purchase Organization/Design Offices	Addl. SE/ Sr. Executive Engineer/Assistant Executive Engineer/ Assistant Engineer
(a) Zonal offices	Addl. SE/ Sr. Executive Engineer(tech)/ AEE (tech)/ AE (tech)/ Circle Head Draftsman/ Divisional Head Draftsman / AAE/ JE
(b) Circles	Addl. SE/ Sr. Executive Engineer(tech)/ AEE (tech)/ AE (tech)/ Circle Head Draftsman/ AAE/ JE
(c) Divisions	Addl. SE/ Sr. Executive Engineer/ Assistant Executive Engineer/ Assistant Engineer/ Divisional Head Draftsman (DHD)/ AAE/ JE
(d) Sub-divisions	Additional Assistant Engineer/Junior Engineer.

③

Answer 1(D)

AMENDMENT OF PURCHASE ORDERS/CONTRACTS

(A) Amendments to purchase orders/contracts not involving additional financial liability or variations in characteristics and quality laid down in the specifications/Purchase orders shall be made with the approval of the following competent authorities:-

Authority which accepted original Tenders	Authority for approving amendments not involving additional financial Implication.
a) Board of Directors	Director Incharge
b) Whole-Time-Directors	Director Incharge
c) Central Purchase Committee, Project Purchase Committee, Purchase Committee (General)	Chief Engineer
d) Chief Engineer	Chief Purchase Officer/ Superintending Engineers /Dy.Chief Engineer
e) Dy.Chief Engineer/Superintending Engineers.	Purchase Officers/ Sr. Executive Engineer/ Addl.SE.

B) Amendments in quantity of existing Purchase Order-cum-contract agreement, involving financial liability shall be done as follows:-

Amendments for variations in the quantities of items/components at Tendered rates up to 20% of the original order value shall be made with the approval of authority deciding the original Tender enquiry.

C) Cases for extension in delivery period where the delay is genuine shall be approved by the Chief Engineer concerned in respect of purchase orders/Contracts placed with the approval of the BoDs/WTDs/CPC/PPC/PPC(General) and getting the same pre-audited. The orders for extension in delivery period shall be quantified and well-reasoned.

D) The Deputy Secretary, Chief Purchase Officer, Dy.CEs and Superintending Engineers shall be competent to approve minor variations of technical nature and waive/relax inspection and testing requirements against submission of test certificates.

E) The proposals where the "Force Majeure" clause is proposed to be invoked concurrence/advice of finance section, should invariably be obtained.

4

Answer 2 (A)

Third party information: Section 11 of Right to Information 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.

5

Answer 2 (B)

Section 6 in The Right To Information Act, 2005 prescribe the procedure to obtain information under RTI Act 2005:

Request for obtaining information.—

1. A person, who desires to obtain any information under this Act, shall make a request in writing or through electronic means in English or Hindi in the official language of the area in which the application is being made, accompanying such fee as may be prescribed, to—
 - the Central Public Information Officer or State Public Information Officer, as the case may be, of the concerned public authority;
 - the Central Assistant Public Information Officer or State Assistant Public Information Officer, as the case may be, specifying the particulars of the information sought by him or her: Provided that where such request cannot be made in writing, the Central Public Information Officer or State Public Information Officer, as the case may be, shall render all reasonable assistance to the person making the request orally to reduce the same in writing.
2. An applicant making request for information shall not be required to give any reason for requesting the information or any other personal details except those that may be necessary for contacting him.
3. Where an application is made to a public authority requesting for an information,—
 - which is held by another public authority; or
 - the subject matter of which is more closely connected with the functions of another public authority, the public authority, to which such application is made, shall transfer the application or such part of it as may be appropriate to that other public authority and inform the applicant immediately about such transfer: Provided that the transfer of an application pursuant to this sub-section shall be made as soon as practicable but in no case later than five days from the date of receipt of the application.

Format of Application

There is no prescribed format of application for seeking information. The application can be made on plain paper. The applicant should mention the address at which the information is required to be sent.

Fee for seeking information under the RTI

A citizen who desires to seek some information from a public authority is required to send, along with the application, a demand draft or a bankers cheque or an Indian

(6)

Postal Order of Rs.10/- (Rupees ten), payable to the Accounts Officer of the public authority as fee prescribed for seeking information. The payment of fee can also be made by way of cash to the public authority or to the Assistant Public Information Officer, against a proper receipt. The payment of fee to the Central Ministries/departments can also be made online through internet banking of State Bank of India or through Master/Visa Debit/credit cards. The applicant may also be required to pay further fee towards the cost of providing the information, details of which shall be intimated to the applicant by the PIO as prescribed by the Right to Information Rules, 2012. Rates of fee as prescribed in the Rules are given below:

- a) rupees two (Rs. 2/-) for each page (in A-3 or smaller size paper)
- b) actual cost or price of a photocopy in larger size paper
- c) actual cost or price for samples or models
- d) rupees fifty (Rs.50/-) per diskette or floppy; and
- e) Price fixed for a publication or rupees two per page of photocopy for extracts from the publication.
- f) So much of postal charges involved in supply of information that exceeds fifty rupees.

A citizen has a right to inspect the records of a public authority. For inspection of records, the public authority shall charge no fee for the first hour. But a fee of rupees five (Rs.5/-) for each subsequent hour (or fraction thereof) shall be charged. If the applicant belongs to the below poverty line (BPL) category, he is not required to pay any fee. However, he should submit a proof in support of his claim as belonging to the below poverty line category. The application not accompanied by the prescribed fee of Rs.10/- or proof of the applicant's belonging to below poverty line category, as the case may be, shall not be a valid application under the Act. It may be pointed out that there is no bar on the public authority to supply information in response to such applications. However, provisions of Act would not apply to such cases.

Time Period for Supply of Information

In normal course, information to an applicant shall be supplied within 30 days from the receipt of application by the public authority. If information sought concerns the life or liberty of a person, it shall be supplied within 48 hours. Further details in this regard are given in part IV viz. 'For the Public Information Officers.'

⑦

Answer 3

- a) Absolute Integrity
- b) Whole Time Directors (WTDs)
- c) Next Higher Authority
- d) Director In-Charge
- e) Rupees Four Crore
- f) NIL
- g) Three
- h) Director In-Charge
- i) Public Information Officer
- j) Freedom of Information Act 2002
- k) Contain Corruption
- l) One Crore
- m) Central Government
- n) Rs 20 Lakhs to Rs 1 Crore
- o) Supreme Court of India
- p) Right to Choose
- q) Chairperson and Two or more members
- r) Section 108
- s) 45 days
- t) Intra State Transmission System

8

Answer 4(A)

Classification of enterprises

Section 7 empowers the Central Government to classify any class or classes of enterprises, whether proprietorship, Hindu undivided family, association of persons, co-operative society, partnership firm, company or undertaking, by whatever name called,—

- (a) in the case of the enterprises engaged in the manufacture or production of goods pertaining to any industry specified in the First Schedule to the IDRA as—
- (i) a micro enterprise, where the investment in plant and machinery does not exceed twenty-five lakh rupees;
 - (ii) a small enterprise, where the investment in plant and machinery is more than twenty-five lakh rupees but does not exceed five crore rupees; or
 - (iii) a medium enterprise, where the investment in plant and machinery is more than five crore rupees but does not exceed ten crore rupees;
- (b) in the case of the enterprises engaged in providing or rendering of services, as—
- (i) a micro enterprise, where the investment in equipment does not exceed ten lakh rupees;
 - (ii) a small enterprise, where the investment in equipment is more than ten lakh rupees but does not exceed two crore rupees; or
 - (iii) a medium enterprise, where the investment in equipment is more than two crore rupees but does not exceed five crore rupees.

It has been clarified that the cost of pollution control, research and development, industrial safety devices and such other items as may be specified shall not be included in calculating the investment in plant and machinery.

MANUFACTURING SECTOR	
ENTERPRISES	INVESTMENT IN PLANT & MACHINERY
MICRO ENTERPRISES	DOES NOT EXCEED TWENTY FIVE LAKH RUPEES
SMALL ENTERPRISES	MORE THAN TWENTY FIVE LAKH RUPEES BUT DOES NOT EXCEED FIVE CRORE RUPEES
MEDIUM ENTERPRISES	MORE THAN FIVE CRORE RUPEES BUT DOES NOT EXCEED TEN CRORE RUPEES

SERVICE SECTOR	
ENTERPRISES	INVESTMENT IN EQUIPMENTS
MICRO ENTERPRISES	DOES NOT EXCEED TEN LAKH RUPEES
SMALL ENTERPRISES	MORE THAN TEN LAKH RUPEES BUT DOES NOT EXCEED TWO CRORE RUPEES
MEDIUM ENTERPRISES	MORE THAN TWO CRORE RUPEES BUT DOES NOT EXCEED FIVE CORE RUPEES

9

Answer 4(B)

Micro and Small Enterprises Facilitation Council

Section 20 empowers the State Government to establish by notification, one or more Micro and Small Enterprises Facilitation Councils, at such places, exercising such jurisdiction and for such areas, as may be specified in the notification.

Composition of Facilitation Council

Section 21 stipulates that the Micro and Small Enterprise Facilitation Council shall consist of not less than three but not more than five members to be appointed from among the following categories, namely:

- (i) Director of Industries, by whatever name called, or any other officer not below the rank of such Director, in the Department of the State Government having administrative control of the small scale industries or, as the case may be, micro, small and medium enterprises, as chairperson; and
- (ii) one or more office-bearers or representatives of associations of micro or small industry or enterprises in the State; and
- (iii) one or more representatives of banks and financial institutions lending to micro or small enterprises; or
- (iv) one or more persons having special knowledge in the field of industry, finance, law, trade or commerce.

Answer 4(C)

Jurisdiction of National Commission

Section 21 provides that the National Commission shall have jurisdiction:

- (a) to entertain complaints where the value of the goods or services and the compensation, if any, claimed exceeds rupees one crore;
- (b) to entertain appeals against the orders of any State Commission. However, under second proviso to Section 19 no appeal by a person, who is required to pay any amount in terms of an order of the State Commission, shall be entertained by the National Commission unless the appellant has deposited in the prescribed manner fifty percent of the amount or rupees thirty-five thousands, whichever is less; and
- (c) to call for the records and pass appropriate orders in any consumer dispute which is pending before, or has been decided by any State Commission where it appears to the National Commission that such State Commission has exercised a jurisdiction not vested in it by law, or has failed to exercise a jurisdiction so vested, or has acted in the exercise of its jurisdiction illegally or with material irregularity.

Answer 4(D)

State Commission

Section 16 of the Act empowers the State Government to establish the State Consumer Disputes Redressal Commission consisting of:

- (a) a person who is or has been a judge of a High Court appointed by the State Government (in consultation with the Chief Justice of the High Court) who shall be its President.
- (b) not less than two and not more than such number of members, as may be prescribed, one of whom shall be a woman, who shall have the following qualifications, namely:
 - (i) be not less than thirty-five years of age,
 - (ii) possess a bachelor's degree from a recognised university, and
 - (iii) be persons of ability, integrity and standing, and have adequate knowledge and experience of at least ten years in dealing with problems relating to economics, law, commerce, accountancy, industry, public affairs or administration:

It is required that not more than fifty per cent of the members be from amongst persons having a judicial background. "Persons having judicial background" shall mean persons having knowledge and experience for at least a period of ten years as a presiding officer at the district level court or any tribunal at equivalent level.

(11)

Answer 5(A)

Section 65. (Provision of subsidy by State Government):

If the State Government requires the grant of any subsidy to any consumer or class of consumers in the tariff determined by the State Commission under section 62, the State Government shall, notwithstanding any direction which may be given under section 108, pay, in advance and in such manner as may be specified, the amount to compensate the person affected by the grant of subsidy in the manner the State Commission may direct, as a condition for the licence or any other person concerned to implement the subsidy provided for by the State Government:

Provided that no such direction of the State Government shall be operative if the payment is not made in accordance with the provisions contained in this section and the tariff fixed by State Commission shall be applicable from the date of issue of orders by the Commission in this regard.

Answer 5(B)

Section 110. (Establishment of Appellate Tribunal):

The Central Government shall, by notification, establish an Appellate Tribunal to be known as the Appellate Tribunal for Electricity to hear appeals against the orders of the adjudicating officer or the Appropriate Commission under this Act.

Section 111. (Appeal to Appellate Tribunal): — (1) Any person aggrieved by an order made by an adjudicating officer under this Act (except under section 127) or an order made by the Appropriate Commission under this Act may prefer an appeal to the Appellate Tribunal for Electricity:

Provided that any person appealing against the order of the adjudicating officer levying any penalty shall, while filing the appeal, deposit the amount of such penalty:

Provided further that wherein any particular case, the Appellate Tribunal is of the opinion that the deposit of such penalty would cause undue hardship to such person, it may dispense with such deposit subject to such conditions as it may deem fit to impose so as to safeguard the realisation of penalty.

12

(4) The Appellate Tribunal shall send a copy of every order made by it to the parties to the appeal and to the concerned adjudicating officer or the Appropriate Commission, as the case may be.

(5) The appeal filed before the Appellate Tribunal under sub-section (1) shall be dealt with by it as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within one hundred and eighty days from the date of receipt of the appeal:

Provided that where any appeal could not be disposed of within the said period of one hundred and eighty days, the Appellate Tribunal shall record its reasons in writing for not disposing of the appeal within the said period.

(6) The Appellate Tribunal may, for the purpose of examining the legality, propriety or correctness of any order made by the adjudicating officer or the Appropriate Commission under this Act, as the case may be, in relation to any proceeding, on its own motion or otherwise, call for the records of such proceedings and make such order in the case as it thinks fit.

Answer 5(C)

Section 135. (Theft of Electricity): --- ¹[(1) Whoever, dishonestly, --

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

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

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

(d) uses electricity through a tampered meter; or

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

Answer 5(D)

Section 26. (National Load Despatch Centre) : --- (1) The Central Government may establish a centre at the national level, to be known as the National Load Despatch Centre for optimum scheduling and despatch of electricity among the Regional Load Despatch Centres.

(2) The constitution and functions of the National Load Despatch Centre shall be such as may be prescribed by the Central Government:

Provided that the National Load Despatch Centre shall not engage in the business of trading in electricity.

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

Y

SAS-I

P-4

Solution to SAS-1 Session 07/2022

Solution Q No 1 (a)

Instruction in this regard has been issued by NPS Section vide memo No. 3389/3439 dated 22.09.2017

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

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

Solution Q No 1 (b)

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

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

In case the total corpus in the account is less than Rs. 2 Lakhs (now 5 Lacs) as on the Date of Retirement (Government Sector), the subscriber (other than Swavalamban subscribers) can avail the option of complete withdrawal.

- b. **Upon Death :** Atleast 80% of the accumulated pension wealth of the Legal Hier/nominee should be utilized for purchase of an annuity providing the



monthly pension of the Legal Hier/nominee and the balance is paid as a lump sum to the subscriber.

c. **Exit from NPS before the age of normal superannuation :**

Atleast 80% of the accumulated pension wealth of the subscriber should be utilized for purchase of an annuity providing the monthly pension of the subscriber and the balance is paid as a lump sum to the subscriber.

However Partial withdrawal is allowed for following purposes:-

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

3)

Solution Q No 2 (a) (1)

As per regulations male employee is allowed 20 casual leave after completion of 20 years of service. As such the action of controlling officer is justified.

Solution Q No 2 (a) (2)

As per appendix 8 (ii) of MSR Part-2 Vol-I, Quarantine leave of absence from duty necessitated by orders not to attend office in consequence of the presence of infectious diseases in the family or household of a Board employee. Such leave may be granted by the head of the office on the certificate of a Medical or Public Health Office for a period not exceeding 21 days or in exceptional circumstances, 30 days. Any leave necessary for quarantine purposes in excess of this period shall be treated as ordinary leave. Quarantine leave may also be granted, when necessary, in continuation of other leave, subject to the above maximum.

Solution Q No 2 (b) (1)

As per GPF Regulations 15 (1) An advance shall be recovered from the subscriber in such number of equal monthly installments as the sanctioning authority may direct, but such number shall not be less than twelve, unless the subscriber so elects and not more than thirty-six. The advance in respect of Scooter, Motor Cycle, Moped or a Motor Car under Regulation 14 shall be recovered in monthly installments not exceeding sixty. A subscriber may, at his option, repay more than one installment in a month. Each installment shall be a number of whole rupees, the amount of the advance being raised or reduced, if necessary, to admit of the fixation of such installments. As such the action of DDO is not justified.

Solution Q No 2 (b) (2)

(1) A non-refundable advance may be granted to a subscriber at any time, after the completion of 8 years of service (including broken period, if any) from the amount standing to his credit in the Fund by the competent authority for Building or acquiring a suitable house/flat for his residence including the cost of the site or purchase of house/flat in his own name or in name of his/her spouse.

But as per Note- (1): - Advance for the purchase of built house/flat or plot/construction of house shall be admissible only once during the entire service.

As such the Audit is justified.



4

Solution Q No 3 (a)

(a) Pay as on 11.3.2019 = 90400/-

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

Then his pay will be fixed as under:-

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

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

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

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

On 01.04.2020 pay will be Rs, 97000/-

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

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

On the date of next increment i.e 01.04.2019

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

5

Solution Q No 3 (b)

As per Purchase Regulations the power to open Limited and Single tender are as under:-

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

As per Works Regulations the power to open Limited and Single tender are as under:-

Accepting Authority	Open Tender	Limited Tender	Single Tender
BOD	Full Powers	Full Powers	Full Powers
WTD	4 Cr	2 Cr	2 Cr
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

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 such Audit is correct.

As per Reg. 9.1 of MSR Vol.I Part-II, joining time may be granted to a board employee to enable him:

- To proceed on relinquishing charges of a post on transfer or leave, in a remote locality which is not easy of access to a specified station

As per TA regulations a retiree can submit TA bill for retirement with in Two years from the date of retirement. In this case he has submitted TA after 2 years as such TA is not admissible.

7

Solution to Q No 4 (b) (2)

As per Income Tax instructions

- If Leave salary encashment is received by any employee while in employment then it is fully taxable in the hands of employee. Leave encashment received at the time of termination of employee, is fully taxable. While if leave encashment is received in case of retirement or superannuation or resignation, then exemption is available up to the following limits:
 - A. In case of **Central government or State government employee** (excluding employees of a local authority or statutory corporation) then leave salary encashment is fully exempt
 - B. In case of **any other employee**, least of the following shall be exempt:
 - Actual amount received
 - 3,00,000
 - 10 months Average Salary
 - Average Salary x leaves at the credit of an employee (leaves cannot exceed 30 days for every completed year of service)

As such the limit is Rs.3,00,000 not Rs.3,50,000/- .

8

Solution to Q No 5 (a) (1)

For LTC the definition of family includes Husband even if he is Income tax payee and Dependent Children as such LTC is allowed to both of them.

Solution to Q No 5 (a) (2)

2. The employee who has been issued show cause notice can not be awarded major punishment. He can be given any one of the following minor penalty as per Regulation- 5 (i) to (iv) of PSEB employee punishments and appeal regulation - 1971:

(a) Censure

(b) Withholding of his promotions.

(c) Recovery from his pay of whole or part of any pecuniary loss caused by him to the Board by negligence of beach of Orders.

(d) Withholding of increments of pay without cumulative effect.

Solution to Q No 5 (b)

As per instructions issued vide FC. 41/2010 dated 2.12.2010 & FC. 8/2012 dated 14.3.2012 Ex-gratia grant is paid to the family of a deceased employee at following rates in three different cases.

a. where death occurs in harness or the employee is permanently disabled and rendered unfit for further service, the Ex-gratia payment shall be made at the rate of Rs. 1 Lac as a uniform basis.

b. In case of accidental or death of an employee during the performance of duty, his legal heirs will be entitle.

c. d to as lump sums payment of Rs. 5 Lacs as Ex-gratia grant. However the Ex-gratia grant envisaged in there orders shall not be admissible in case of those Govt. employees who commit suicide during the performance of duty.

It was further decided that the full amount of Ex-gratia payment admissible under these orders shall also be payable to those employees who incur complete permanent disability during the performance of duty. In the case of those

9

employees who incur partial permanent disablement during the performance of duty, Ex-gratia payable under these orders shall be proportionate to the percentage of partial permanent disability during performance of duty.

d. If death occurs in performance of duty such as dealing in with riots terrorist attack or enemy action, ex-gratia shall be paid @ Rs. 10 Lacs on a uniform basis.