

## Model Solution to Question-1<sup>st</sup>:-

(a):- Chapter-48 of Material Accounting Manual- stock valuation Adjustment

With the adoption of weighted average method of issue rate normally there should be no discrepancies between value balances but still following situation may arise:-

1. Positive/negative value with no quantity
2. Nil/negative value with positive quantity
3. Disproportionate closing Balance value compared to quantity.

In such cases to set right the value balances scrutinize the Value ledger card and take following action:-

- (1) In first situation have store valuation adjustment prepared for closing balance with nil quantity.
- (2) In second situation have the closing balance quantity valued at current month's issue rate. Get the SVAL prepared for the difference revised closing balance value and nil/negative value.
- (3) In the third situation the closing stock will be valued at the current month's issue rate and SVAL prepared for the increase/decrease in closing Balance value.

SVAL will be got approved and amount will be adjusted in Value ledger card so as to update the value Balances. Journal Voucher will be prepared to account for the adjustment in value for incorporation in monthly Account.

75 bags of cement @300/- per bag with value Balance in card at Rs.2 lacs will be adjusted as under

Value required:-  $75 \times 300 = 22500$

Value in card:- 200000

Difference:- 177500

JV required:-

Account code	DR	Cr
22.50/53	(-)177500	
79.130/40	(+)177500	

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- (b) As per Reg 11.1(i) of chapter XI (Aid to contractors) of CEFA secured Advance is made to contractor on the security of material brought to site of a work to a contractor whose contract is for the completed items of work..

In the instant case AddSE /Civil const division has allowed secured Advance to contractor for procurement of Timber/steel items required on work which is not in order.

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(C) For vehicle, Accounting Entries will be as under:-

Event	Date	Dr Account Head	Amount(Rs.)	Cr Account Head	Amount(Rs.)
On purchase	1.4.2011	10.7	7,00,000	24.401	7,00,000
Depreciation	FY11-12@9.50%	77.5	66,500	12.7	66,500
	FY12-13@9.50%	77.5	66,500	12.7	66,500
	FY13-14@9.50%	77.5	66,500	12.7	66,500
	FY14-15@9.50%	77.5	66,500	12.7	66,500
	FY15-16@9.50%	77.5	66,500	12.7	66,500
	1.4.16 to 31.12.2016 ( for 275 days)	77.5	50,103	12.7	50,103
	TOTAL		<b>382603</b>		<b>382603</b>
Asset Unserviceable		16.1	3,17,397	10.7	7,00,000
		12.7	3,82,603		
Recording of loss		Bank	70,000	16.1	3,17,397
		79.5	2,47,397		

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## Model Solution to Question-2nd:-

- (a) In this case payment of Rs.1000/- has been made in excess. As per chapter 11 of Cash & Bank manual in case the account of Division for the month has been closed the rectification will be done through JV by debiting excess paid Rs.1000 to GH 28.868 per contra credit to Work/Account Head concerned.

In case the error is detected while compiling accounts the classification of transaction will be corrected in account by Debiting Rs.800 to work/Account Head concerned and RS.1000 to Account code 28.868 on voucher and in cash Book.

Matter will also be taken up with the concerned Bank for stop payment and with party concerned to return the cheque or for deposit/ recovery of excess paid amount.

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- (b) As per reg. 15.8 of chapter XV of CEFA material at site of all the works which were in progress on the last day of financial year shall be verified physically with paper Balance as per register and submitted to Divisional office. It is however not necessary that the Balance should be verified at the close of year if,
- The work has been under construction for not more than 3 months
  - The account of works are expected to be closed within 3 months or
  - The balances were verified at any time during year.

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

Event	Entries in Banking Wing				Entries in Divisional Office "A"			
	Dr(in Rs.)		Cr(in Rs.)		Dr(in Rs.)		Cr(In Rs.)	
On Transfer of funds	24.410	10,00,000	24.110	10,00,000	-	-	-	-
On receipt of funds	-	-	-	-	24.401	10,00,000	24.410	10,00,000
Issue of cheques by Divisional office	-	-	-	-	GH-14	9,80,000	24.401	9,80,000
Surrender of funds	-	-	24.110	(-)20,000	24.412	20,000	24.401	20,000
			24.412	(+)20,000				

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- (d) The Gain on sale of assets is accounted for as under:-

	Dr	CR
Gain upto original cost of assets	Cash/Bank	GH 62.4
Gain in excess of original cost of assets		GH 56.2(Capital Reserve)

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## Model Solution to Question-3rd:-

- (a) AS per chapter XXVII of CEFA Completion report is to be prepared by executing authority immediately on completion of work if the actual expenditure is more than the sanctioned amount of the estimate. Besides the other relevant details the completion report will mention the names of the engineers and SO/JE who supervised the work from time to time during the period of execution. Completion report is forwarded to Accounts officer/Divisional Accountant for verification of figures of expenditure who scrutinize the figures of expenditure pertaining to work concerned which has been completed and verify the same with reference to the Register of works. A note is made in Register of works regarding completion of work and submission of completion report. A double red ink line is ruled below the final entries. Excess is sanctioned by Divisional office/SE/CE/PSPCL as per the competency as the case may be.

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- (b) Chapter XXI of CEFA relates to method of Allocation of Employee costs and expenses over various Assets. As per point 3(d) of instructions issued vide Accounts circular No. 2/2017 memo no.457/683 dated 6.3.2017 as regards the expenditure (employee cost and administration and General Expenses) of construction circles, the percentage at which the expenses are to be booked to the capital works will be intimated by DyCAO or the SrXen(Works) concerned, where no Dy.CAO is posted. On receipt of the intimation from DyCAO/SrXen(works) the expenditure on account of establishment of circles is debited to GH-14 per contra credit to Account code 75.930. To work out the percentage at which the expenses are to be booked to capital works the expenditure of the concerned const circle (from April to February as per trial Balance and for march as compiled by concerned Divisions and other adjustments if still to be carried out) are ascertained from concerned offices otherwise from the following office(s):-

1. The Division in regard to expenses of circle(s) Including Pay & Allowances of non-Gazetted employees.
2. AO/Pay & Accounts for pay & Allowances of Gazetted esstt. Of circle(s)
3. Any other offices concerned where the expenditure is being booked.

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(c) As per chapter 56 of Material Accounting Manual Fictitious stock adjustments are strictly prohibited for example as:-

1. the debiting to a work ,of the cost of material not required or in excess of the actual requirement.
2. the debiting to a particular work for which funds are available of the value of material intended to be utilized on another work for which no funds are available.
3. the writing back of the value of material used on a work to avoid excess outlay over appropriation etc.

Any breach of this rule constitutes a serious irregularity which is to be brought to notice of PSPCL by the CAO/CFO.

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(d) As per Basic Accounting Principles and policies no. 1.42 in computing the interest on funds utilized during construction stage of capital assets the following factors are to be taken into consideration:-

1. The full amount of interest payable for the year would be considered for this purpose.
2. Arrears of interest shall not distort the computation of interest on funds utilized during construction as these arrears are required to be debited to a Restructuring Account and than adjusted to surplus/losses.
3. In view of the difficulties in identifying a source to its use no attempt is to be made for source used identification.
4. The exercise of computation of capitalisable interest is to be carried out at Head office of PSPCL.
5. This exercise is carried out considering rupees in thousands only.

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## Model Solution to Question-4th:-

(a) As per chapter XXXIX of CEFA relating to Works Accounts following points are to be observed by Divisional Office:[

1. Checking/Sanctioning Estimate
2. Getting audit of Works conducted through Divisional Accountant.
3. Initiating the action against the discrepancies detected as a result of audit by the Divisional Accountant.
4. Ensuring that the accounts are being maintained and initiated action against officials reported by the divisional Accountant who have failed to render the accounts.
5. Surveying of tools and plants and unserviceable articles/material.
6. Ensuring that the register of issue of MBs, EMBs dismantlement register etc. are being maintained.
7. To ensure that register of cheque Books is maintained.
8. To ensure that Budget Grant is fully spent and to submit a list of E&S for reappropriation of Budget Grant.
9. To ensure the framing of completion Plans and completion Reports.
10. Ensuring maintenance of Works Register and controlling the expenditure on Works through Divisional Accountant.

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(b) As per Accounts Circular 9/2010 the following instructions are to be followed in maintaining the accounts of works not being carried out departmentally:-

1. In case of HVDS works actual measurements on completion of job are to be recorded on part IV, feeder wise for feeders covered in work order.
2. In case of OYT/SEM area/other AP connections, the actual measurements shall be recorded sub division wise connections released in part-IV.
3. In case of Turn Key projects for conversion of existing works, IWR is to be issued feeder-wise & entry be made nodal Distribution T/F wise, as the case may be. Material dismantled and reused due to re-engineering or otherwise should be specifically mentioned in IWR part-V.
4. Discrepancy in healthiness/complete parts of a item of the dismantled material shall be mentioned in the remarks column of part-V of IWR.
5. Conditions of oil level and accessories of Transformers shall be mentioned in the remarks column of Part-V of IWR.

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- (c) As per AS-2 abnormal amounts of waste material, labour or other production costs are excluded from cost of inventories and such costs are recognized as expense in the period in which they are incurred.

In this case normal wastage is 250MT and abnormal waste is 50MT.

The cost of 250 MT will be included in determining the cost of inventories (Finished Goods) at the year end.

The cost of abnormal waste amounting to Rs.52631.50 (50MTXRs.1052.63) will be charged in P&L statement.

$$\text{Cost per unit} = \frac{5000 \times 1000}{4750} = \text{Rs.1052.63}$$

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- (d) (AS per AS-26) Based on sales, research and development cost to be allocated as follows:-

Year	R&D cost allocation (Rs. In Lacs)
1 <sup>st</sup>	$\frac{400 \times 150}{1000} = 60$
2 <sup>nd</sup>	$\frac{300 \times 150}{1000} = 45$
3 <sup>rd</sup>	$\frac{200 \times 150}{1000} = 30$
4 <sup>th</sup>	$\frac{100 \times 150}{1000} = 15$

If at end of 3<sup>rd</sup> year the circumstances do not justify the further benefit will accrue in 4<sup>th</sup> year then the company has to charge the unamortized amount i.e remaining Rs.45 lacs (150-(60+45)) as an expense immediately.

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## Model Solution to Question-5th:-

- (a) As per chapter VI of CEFA and Memo no. 11467/12229 dated 7.6.1991 unspent Balance of deposit is to be refunded to the depositor. However it should be done after proper scrutiny and It should be seen that the saving is not due to the fact the work has been done by regular establishment. It to be seen that the equivalent amount of labour charges has been worked out as per labour rates/ norms on basis of items/quantities of work actually executed and adjusted to the account of Deposit/contributory work or and dismantled material has been issued on lesser rates or without value.

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- (b) As per chart of Accounts GH-14 (Capital work in progress) material for use in manufacture of items/PCC poles in PSPCL's workshops is booked to GH 14.46 and credit of manufactured poles afforded. The cost of unused material/jobs in process lying at close of manufacture estimate is credited to this account head per contra debit to 22.710/22.712 to be reversed in the next year estimate.

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- (c) AS per chapter XXXVIII of CEFA and Accounts circular No. 12/2016 depreciation on assets is calculated annually as per straight line method over the useful life of assets at the prescribed rate of depreciation provided that the total depreciation during the life of the asset shall not exceed 90% of the original cost.

In the Balances given in question depreciation for assets under GH 10.563 and GH 10.612 has exceeded the 90% of cost of assets which is not in order.

The discrepancy will be rectified by withdrawing the excess provided depreciation from GH 12.563 and GH 12.612 per contra GH-77/ prior period Account head-65.6.

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## (d) Cash Book of Add.SE"X" for the month Oct-2017

Receipt Side						Payment side							
Date	R. No.	Particulars	Amount	Adjustment	A/C Code	Date	Vr. No	Particulars	Amount	Cheque No.	Amount	Adjustment	A/C code
3.10.2017	-	OB Self cheque	10000	-	24.110	3.10.2017	v-1	stationary	800	-	-	-	76.190
	BA-1	Earnest money	5000	-	46.101	3.10.2017	PIS	Earnest money cheque deposited into Bank	5000	-	-	-	24.501
9.10.2017	V-2C	Contractor 'B' Bill adjustments:- 1.Security 2.Fine 3.I.Tax				9.10.2017	V-2	Paid to contractor 'B' as under:- Work done-2,00,000 Less Adv pay-50,000 Add Sec.Adv-50,000 Net 2,00,000 Less Security-10,000 Fine -2000 I.Tax -4600 Net=183400		001	183400	16600	GH-14
23.10.2017	BA-2	Sale of tender forms	1000	-	62.903								
27.10.2017		Imprest Adjustment		2000	24.220	27.10.2017	v-3	Imprest of JE-A adjusted:- Repair of furniture Repair of car Imprest Recouped				200 1800	76.190 28.401 24.220
30.10.2017	BA-3	Demand draft of Mr.A	5000	-	46.101	31.10.2017	PIS	Demand draft dt 30.10.2017 deposited into Bank	5000				24.501
		TOTAL	21000	18600				Closing Balance	9000				24.110
								TOTAL	21000			18600	

has been found Rs 9000/- (Rs.nine thousand only) which is correct

It is certified that closing Balance as on last day of month has been found Rs.9000/-(Rs.nine thousand only) which is correct

Sd-

Add.SE"X"

Model solution of SAS-I/S-1/18/P-2 (9)

**Solution of PAPER-2<sup>ND</sup>**

**SAS PART-1**

**SESSION 1/2018**

**(REVENUE ACCOUNTS)**

Ans 1(a) As per ESIM 31.3 Where a consumer has been disconnected for more than six months but his service line/feeding line has not been dismantled reconnection shall be allowed by the Sr.Xen / ASE (DS) after clearance of default and recovering the following charges provided the connection can be restored without any augmentation of the system i.e. it is technically feasible to reconnect the connection from the existing system.

- a) Entire outstanding amount;
- b) Monthly minimum charges for the period of disconnection; and
- c) Security (consumption) and reconnection fee as applicable in accordance with Schedule of General Charges.

Ans 1(b) As per ESIM 85, In order to check the under-billing of high-end consumers, measures as under may be taken: -

**85.1** Supply through independent feeders: If supply is being given through an independent feeder metering shall be carried out at the sending end and the point of supply. Both the meters shall be duly sealed by the authorized officers. If there is wide variation in the consumption recorded by the two meters, requisite investigation shall be carried out and meters shall be tested/ recalibrated, if necessary.

**85.2** Metering equipment for loads exceeding 100 kW shall be checked by the MMTS atleast once every year or as specified from time to time.

**85.3** Bills of high-end consumers shall be thoroughly checked and variation in consumption, if any, shall be thoroughly analyzed. If the consumption is lower in comparison to sanctioned load/ demand or the previous consumption, proper investigation shall be carried out.

**85.4** Whenever a power transformer is replaced or additional power transformer is installed at a grid sub-station the metering equipment for industrial and bulk supply consumers fed through independent feeders from grid sub-station shall be got checked from ME officers/MMTS to avoid wrong metering due to change of vector groups, if any.

**85.5** In order to timely bill the high end consumers with AMR Meters the following instructions shall be adhered to:

- a) MDAS portal shall provide AMR/MDAS Meter Read Status and Non-read status reports (i.e. consumers Manual readings required) on 26th of every month.
- b) This status shall be checked by SDOs of all concerned Sub divisions and take the readings of the AMR consumers where automatic reading is not available and send these readings to concerned CBC/CSC for uploading of the same by last day of the same month.
- c) MRO's of all SAP towns shall be opened and downloaded automatically by SAP software.
- d) MDAS team gets AMR/MDAS meter reading data uploaded into the SAP System on 1st of month and emails the AMR readings of SAP & Non-SAP towns in separate sheets (segregating the SAP & Non SAP consumers) directly to respective CBCs in the form of excel sheet on the same day.
- e) All CBCs upload Manual readings received from various sub divisions under their geographical jurisdiction and generate the bills.

Ans.1 (c) As per ESIM 83.1 PSPCL has extended the facility of on-line payment of bills to its consumers through Internet Payment System i.e. net banking & debit/credit cards approved by RBI. The website [www.pspcl.in](http://www.pspcl.in) provides the following services for the consumers:

83.1.1 On-line View of current and previous bills: A consumer can view his current bill and print a copy of his bill. A consumer can view the salient details of his previous bills.

83.1.2 On-line View and Payment of current bills:

- a. Consumers can register on PSPCL website with the details of account number etc. They are allotted a unique user-Id. The consumer can login into their web-site account using a password.
- b. A registered user can add multiple consumer accounts to his/her website account to enable them to view /print/ make payment of a number of bills.
- c. The payment can be made by the consumers using a number of options which include:
  - i. VISA/ MAESTERO/ AMERICAN Express/DINERS credit cards – Charge 0.82% of Bill Amt.
  - ii. MASTER/VISA DEBIT Cards for bill amount upto Rs2,000/- Charge 0.69% of Bill Amt.
  - iii. MASTER/VISA DEBIT Cards for bill amount above Rs2,000/- Charge 0.90% of Bill Amt.
  - iv. Net-Banking through banks.
- d. After successfully making the payment, the consumers can print their receipt.
- e. The charges for payment shall be paid by the consumer and these shall be directly charged to the consumer by the Payment Gateway Service Provider. PSPCL shall receive the Net Bill Amount Payable as applicable before / after due date.

Ans 2 Given

Sanctioned connected load	=4800 KW
Sanctioned Connected demand	= 3000 KVA
MDI	= 3200 KVA
KWH Consumption	=301000 units
KVAH Consumption	= 320000 units

- (1) As one CT is not contributing:- KVAH consumption enhanced =  $320000 \times 1.5 = 480000$  units  
KWH consumption =  $301000 \times 1.5 = 451500$  units
- (2) KWH meter is fast by 10% so KWH consumption is  $451500 \times 100/110 = 410455$  units
- (3) KVAH meter is slow by 10% so KVAH consumption =  $480000 \times 100/90 = 533333$  units
- (4) MDI 3200 KVA  
CD 3000KVA  
Excess 200KVA

Calculate of bill

- (1) Energy charges :-  $533333 \times 6.03 = 3215998$  or MMC  $3000 \times 188 = 564000$  w.e. is higher.
- (2) Demand surcharge =  $200 \times 750 = 150000$
- (3) Meter Rent 469

Total due towards PSPCL =  $3215998 + 150000 + 469 = 3366467$

Electricity Duty:- 13% of (E. charges) =  $13/100 \times (3215998) = 418080$

IDF = 5% of (E. charges) =  $5/100(3215998) = 160800$

Octroi @ 10 Paisa Per KVAH =  $533333 \times .10 = 53333$

Total Bill amount =  $3215998 + 150000 + 469 + 418080 + 160800 + 53333 = 3998680/-$

Net payable amount by due date =  $3998680/-$

Late payment surcharge within 7 days = 2% of SOP = 2% of  $3366467 = 67329/-$

Amt. payable within 7 days as the due date =  $4066009/-$

Late payment surcharge beyond one week after due date = 5% of  $3366467 = 168323$

Amt. payable one week after due date =  $4167003/-$

Interest @ 1.5% per month on gross unpaid amount 15 days after due date shall be charged



Ans.3 (a) (1)

As per ESIM 88.1.10 **Sundry Allowance/Charges (Advice No. 76/86/96)** If load is upto 20 kw ,

a) All the entries of **Sundry allowances and charges and bill reversals** should be entered in Sundry Charges and Allowance register manually as well as in SAP and got signed/ approved by **AE/AEE**.

b) Power to enter in SAP system of Sundry Allowance/ Charges:

Upto 25000/- entered in SAP by UDC authorised by RA/ARA/RS

Above Rs 25000/- entered in SAP by RA/ARA/RS authorised by AE/AEE.

c) At the end of month an abstract of entries be made and tallied with the postings of SAP by UDC and authorized by RA/ARA/RS and approved by AE/ AEE

As per ESIM 88.2.4 (d) If load is more than 20 kw , All the entries of sundry charges & allowances and bill reversal should be entered in sundry Charges & Allowances register by the RA authorized by AE/AEE and then advices should be sent to zonal CBC for billing purpose after following due guidelines of ESIM.

▪ The competency for accepting all sundry charges/allowances shall be as follows:

Upto Rs 1 lakh AEE/CBC

Above Rs1Lakh Sr. Xen/CBC

Ans.3 (a)(2) As per ESIM 88..1.16 If load is more than 20 kw , a. **Change of Name with extension of load:**

In SAP, first change of name is being done so adopt procedure as in serial No. 88.1.14 and then 88.1.16.

b. **Where no material required:**

Apply in Suvidha Centre, load has been increased/decreased in Suvidha Centre & entered in SAP by Suvidha Centre.

c. **Where material required:**

i. Where only meter/PVC is required: - Apply in Suvidha Centre, order for load extension/reduction will be issued and completed by Suvidha Centre and order for meter change may be send to JE for completion. JE should return copy after compilation to UDC/RA and similarly copy of load extension/reduction order be sent to UDC/RA for billing purposes.

ii. Where up gradation of LT system is required:

(a) Apply in Suvidha Centre | Order for load extension created and completed by Suvidha Centre | SJO sent to JE for installation | JE reported by mail to Suvidha Centre that LT line/Aug. is required for load extension. JE creates proposal in GIS & perform NA study. If feasible, order is created (PM06 type) in SAP

Suvidha Centre sent the case to AEE technical to install the line | AEE Tech prepares the estimate and get it approved from competent authority | AEE Tech conveys the amount to be deposited by consumer | Suvidha Centre conveys this amount to the consumer and get this amount deposited | Suvidha Centre gives go ahead to AEE Tech to make required changes to the network | Suvidha Centre intimate to JE the LT line has been completed & load extension and reduction may be released. | JE completed the SJO to install meter & enter the meter particulars, date of meter change in SAP | Hard copy of SJO to RA for billing purpose

## Model Solution of SAS-1/S-1/2018/P-2

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Ans.3 (a)(3) As per ESIM 88.2.1 The procedure for **Correction of bill after verification of reading** if load is less than 20kW of load shall be as follows:

a. Wrong readings (original Bill amount)

- |     |                |  |
|-----|----------------|--|
| i)  | Upto `25000/-  | Entered in SAP by UDC and<br>authorised by ARA/RA/RS |
| ii) | Above `25000/- | Entered in SAP by RA and<br>authorized by AE/AEE     |

**Copy of verified report should be scanned and maintained by RA/AEE for audit purpose.**

As per ESIM 88.2.1 The procedure for **Correction of bill after verification of reading** if load is more than 20kW of load shall be as follows

The bill shall be reversed corrected in "Op" S/Divn manually after verification of reading duly authorized by AE/AEE/Op and advices shall be generated for submission to zonal CBC. The power to correct the bill shall be as below:

Upto 1 Lakh                      entered by UDC verified by Rs. And authorized by AEE/CBC

Above 1 Lakh                      entered by Rs. Verified by AE/AEE and authorized by Sr. Xen/ASE/CBC

Ans.3 (b) As per **ESIM 87 INSTRUCTIONS FOR OPERATING BILL PAYMENT MACHINES (BPM) BY CONCERNED DIVISIONS/ SUB DIVISIONS** are :

Automatic Bill Payment machines are installed and working in various towns of Punjab. These machines have been installed on built, own, operate and maintain basis by various BPM Vendors. The respective sub-divisions/divisions are required to follow various instructions for the smooth & successful running of these machines. AE/AEE/Sr.Xen (DS) shall monitor the functioning of these machines on regular basis. Further, the security of these machines be ensured by providing chowkidar or security guard of PESCO between 11.00PM to 7.00AM at the respective locations.

**As per ESIM 87.1** Machines are to be operated on 24 hrs X 7 days basis on all days including holidays.

a. From 7.00AM to 11.00PM during the day on all days including Sundays and holidays, the firm shall provide the machine attendants who shall be responsible for keeping the machine in working order and shall coordinate with the other persons for software and hardware support.

b. Chowkidar already available in the Sub Division/Location shall take care of the machines during 11.00 PM to 7.00 AM.

c. BPM Vendor shall maintain an Attendance register for recording the attendance of authorized machine attendant who shall be available from 7.00 AM to 11.00 PM. AE/AEE or Sr. Xen of concerned Sub-division.

d. **Timings of evacuation of Cash and cheque** shall be between 9.00 AM to 10.00 AM. Other timing can also be adopted by the concerned sub-division.

e. **Control over Machines:** The responsibility of taking of cash and cheques on daily basis shall be with Sub-division/Division. ARA/RA/cashier or any other person authorized by AE/AEE/XEN/Sr.Xen/ASE for this job. One key of the chest, one key out of the two keys chest door and one key out of the two keys of main door of machine shall remain with the concerned authorised official of the Sub Division/Division. In addition software code key for operating the software locks shall also be given to the authorised official. The software code should be changed at least once in a month or at any occasion when RA/ARA/cashier/ authorised official deem it necessary. The other key of the chest door and main door was given to Machine Attendant. The main door can be opened only by opening the two locks; one with the key of authorised person and other with Machine Attendant. Similarly chest door can be opened with two keys in addition to soft code key with authorised official of PSPCL. The authorised official of the Sub Division/Division shall evacuate the chest personally in the presence of the machine attendant and count the cash and cheques of the chest and tally with the report generated for the period from the last evacuation. The report should pertain to the period covering the time from the last evacuation to the time up to current evacuation. This must be checked by authorized person of the sub-division/Division that no cash or cheques should be left in the machine after evacuation. The entry in cash book shall be made for the whole amounts evacuated from the machine. On the last day of the month the additional report for the period of 2400 hrs of the last day of the month to the time of evacuation in first day of the month i.e. from 00:00:00 hrs to time of evacuation can be taken to record the amount pertaining to next month. The machine should not be stopped on the last day of the month.

f. In no case the set of keys which are meant for RA or other authorized official of the Sub Division/Division and the software code should be given to the machine attendant.

g. In case cash evacuated from the machine is found less/excess as compared to the cash/cheque collection report generated by the machine, RA or other authorized person shall put a note in token of it on the report and accept the payment.

h. Software key code shall be with the authorized person of sub-division/Division and must be changed by him atleast once in a month or any time when RA/ARA/ cashier/ authorised official deem it necessary.

w. Apart from the Evacuation Report Cash/cheque collection report, following reports shall be generated from the machines. The segregation report supplied by M/s DOEACC/NIELIT should be treated as final for the purpose of depositing ED and Octroi to the concerned departments.

- i. Bill Payment Evacuation report (Batch wise on every evacuation)
- ii. Bank Challan Report for Pay in slip for cheques (Bank statement) –daily.
- iii. Segregation report (Monthly)
- iv. Cancelled Transactions report (daily)
- v. Summary report.
- vi. CCR report for any period any time as per requirement for MIS.
- vii. Details of payment received ( Advice-90 or Dump data)

Ans.3 (c) As per ESIM ANNEXURE TO SECTION-IV Annexure-I GENERAL CONDITIONS OF TARIFF instruction no 21. In the event of the monthly energy bill or other charges relating to electricity not being paid in full within the time specified in the bill, the consumers shall be levied late payment surcharge as under:-

21.1 For all categories of consumers having HT/EHT specified supply voltage, if the full amount of the bill is not paid within due date, late payment surcharge shall be levied @ 2% on the unpaid amount of the bill up to 7 days after the due date. After 7 days, the surcharge shall be levied @ 5% on the unpaid amount of bill up to 15 days from the due date.

21.2 In case of consumers having LT specified supply voltage, if the full amount of the bill is not paid

within due date, the late payment surcharge shall be levied @ 2% on the unpaid amount of the bill up to 15 days from the due date.

21.3 In case of AP consumers, late payment surcharge shall not be levied up to 7 days after the due date. After 7 days surcharge shall be levied as in the case of LT consumers.

21.4 Interest @ 1.5% per month on gross unpaid amount including surcharge payable as per clause 21.1, 21.2 & 21.3 above shall be levied after expiry of 15 days from the due date of the bill till the deposit of outstanding amount. Part of the month shall be treated as full month for this purpose.



Ans.4 (a) **As per ESIM 72.3** The benefit of ED exemption as per notifications of the Punjab Govt. is passed on to the consumers by PSPCL where ED is exempted on full load by the Pb. Govt. But where ED is exempted on part of the load, which is not physically separated from other load. For determining the electricity consumption for the exempted load the procedure shall be as under:

72.3.1 The benefit of ED exemption under FIIP(R), 2013 Policy shall be available to only those units which have applied in PBIP and separate notification for such exemption shall be made by the Punjab Bureau of Investment Promotion, Chandigarh.

72.3.2 Notification for Electricity Duty exemption on the part load/extended load/demand of the existing project or on a new unit in the same premises as per FIIP(R), 2013 Policy, approved by the Govt. of Punjab, shall be issued by PBIP, Chandigarh on case to case basis wherein, it shall be clearly stated whether separate metering equipment is to be installed or ED exemption is to be worked out on pro-rata basis.

72.3.3 Separate meter(s) shall be installed for ED purpose only for the industries which are covered under previous Industrial Policies i.e. 2003, 2006, 2009 issued by Govt. of Punjab where electricity duty is to be exempted for extended / part load/ demand and the meter shall be installed after carrying out joint inspection by the department of Chief Electrical Inspector and Addl.SE/Sr.Xen of the concerned Operation Division, of PSPCL and if in the joint inspection it is concluded that separate meter is not technically feasible then the consumption will be assessed on pro-rata basis as per formula devised by the Chief Electrical Inspector and intimated by his office in the exemption order.

72.3.4 Consumption on which ED is exempted and amount of ED exemption shall be separately shown in the bills.

72.4 As per section - 5(a) & (b) of Punjab Electricity (Duty) Act 2005 ED shall not be leviable on sale of electricity which is consumed by Govt. of India or sold to the Government of India for consumption by the Govt. or consumed in the construction, maintenance and operation of any railway by the Govt. of India or a railway company operating that railway or sold to that Govt. or any such railway company for consumption in the construction, maintenance of any railway.

72.4.1 The PSPCL shall also pay ED on the electricity supply for its own consumption.

72.4.2 Where electricity duty exemption has been granted by the State Govt. the exemption may be allowed as per Govt. order / notification.

72.4.3 The Electricity Bills being issued by the staff of Centralized Billing Cells/ Computer Service Centres must contain the information regarding the period for which exemption from payment of electricity duty has been granted by the Government of Punjab. This information shall be based on information from Sub-Divisional Offices and/or from the office of Chief Electrical Inspector to Govt. of Punjab.

Ans.4 (b) (i) **As per ESIM 95 POWER TO SANCTION DISMANTLEMENT OF SERVICE LINES:**

**95.1** Following officers are competent to sanction the dismantlement of service lines which have remained idle for 6 months or more or where connection has remained disconnected for less than six months but theft of energy is apprehended:-

SE/Dy.CE : Full Powers  
Sr.XEN/ASE(DS) : Rs50,000/-  
AE./AEE/XEN/ASE(DS). : Rs25,000/-

**95.2** All dismantled material shall be entered in the dismantlement register and then returned to stores. A monthly report of such dismantlement shall be sent to SE/Dy.CE(DS).

Ans.4 (b) (ii) **As per ESIM 92.5 Authority competent to write off outstanding dues:** If ultimately the outstanding amount is found to be irrecoverable either due to the failure of the legal proceedings, or the exhaustion of all efforts and it is not intended to seek any legal remedy, the case for writing off the arrears, shall be framed and submitted to the competent authority as under:-

Sr. No.	To whom : Delegated	Extent of Delegation
1.	Sr.XEN/ASE (DS) :	Rs2500/- in each case
2.	SE/Dy.CE(DS) :	Rs5,000/- in each case
3.	CE/EIC (DS) :	Rs10,000/- in each case
4.	Circle Dispute Settlement Committee :	Rs30,000/- in each case
5.	Zonal Dispute Settlement Committee.	Beyond Rs30,000/- and up to Rs10 lacs.
6.	Director In-charge (Comm. Orgn.) in consultation with Director F&A :	Beyond Rs10 lacs Cases shall be put up by the CE/EIC(DS) alongwith recommendations of Zonal Dispute Settlement Committee.

**Ans: 4(c) GUIDELINES FOR APPLICANTS FOR RELEASE OF ELECTRIC CONNECTIONS / EXTENSION(s) IN LOAD/DEMAND are**

1) The applicant shall sign each page of A&A form and submit the following documents, as may be applicable.

**a) Identity proof :** Application (A&A form) for new connection shall be accompanied with a photograph and identity proof of the applicant. Any of the following documents shall be considered as acceptable proof of identity if the applicant is an individual:-

- (i) Voter identity card;
- (ii) Passport;
- (iii) Driving license;
- (iv) Ration card;
- (v) Photo identity card issued by Government agency/PSU;
- (vi) Certificate of identity having photo issued by Gazetted officer/Tehsildar on letterhead;
- (vii) PAN card; and
- (viii) Aadhaar Card.

**b) Proof of Ownership/Occupancy of Premises:** The applicant shall submit proof of ownership/ occupation of the premises for which the connection is applied. Any of the following documents shall be acceptable as proof of ownership or occupancy of premises:-

- i) Copy of sale deed or lease deed or rent deed and in the case of agricultural connections a copy of khasra / girdawari / jamabandi / fard of the land;
- ii) Certificate from Panchayat etc. showing ownership of premises within phirni/lal lakir of village for DS/NRS connection;
- iii) Registered General Power of Attorney;
- iv) Municipal tax receipt or demand notice or any other related document;
- v) Letter of allotment with possession letter.

**c) An application by a Partnership firm, Company or a Trust/Society shall be accompanied by following documents:**

- i. An attested copy of the partnership deed signed by all the partners or by a partner authorized to sign by other partners through a Special Power of Attorney duly notarized.
- ii. A private or a public limited company, shall while submitting an application, furnish certified copies (by the Chartered Accountant of the Company) of the resolution of the Board of Directors in favour of the person authorized to sign the A&A form and other documents. The signatures of the authorized signatory shall also bear the common seal of the company. In case of change in the Board of Directors, the consumer shall intimate the Distribution Licensee (PSPCL).
- iii. An application by a Trust or a Society shall be accompanied by a certified copy of its constitution, its bye laws along with resolution in favour of the authorized signatory for signing the A&A form and other documents. The names of the managing body of the Trust or Society and their residential addresses shall also be furnished. The consumer shall intimate to the Distribution Licensee (PSPCL) every change in the managing body of the Trust or Society within one month.

**d) Certificate from Sub Divisional Magistrate /Sub Divisional Officer (Civil) / Revenue Officer concerned regarding member of SC/ ST/ BC / BPL.**

2) For release of new connection/additional load/demand an applicant shall submit No Objection Certificate (NOC) from the competent authority in case it is required as per any State/Central government law/notified policy or regulations framed under the Electricity Act, 2003 or specific order of any court issued from time to time restraining release of connections in any particular area/premises. The Distribution Licensee (PSPCL) shall circulate the list of cases where NoC is required, as per applicable law/policy, with the approval of the Commission.

3) The application and agreement form duly filled in shall be submitted to the Consumer Clerk (CC)/ (RA) for further process.

4) RA shall give details of amount on account of Security (consumption) and Security (meter) etc. to be deposited by the applicant/consumer with the cashier.



Ans 5 (a)

- (1) Rs. 4120/-
- (2) Rs. 6/-
- (3) 2% of the cost of the metering equipment
- (4) Rs. 2940/-
- (5) Rs. 200/-

Ans 5(b) As per schedule of tariff, Provision relating to Power Factor and Capacitor Surcharge in case of SP Category are

7.1 The monthly average power factor of the plant and apparatus owned by the consumer shall not be less than 0.90. The monthly average power factor shall mean the ratio of total kWh to total kVAh supplied during the month. The ratio shall be rounded up to two decimal figures.

SIII 7.2 All consumers under this schedule shall be provided with meter/metering equipment to measure monthly average power factor. Power factor surcharge/incentive shall be applicable as prescribed below.

**SIII.7.2.1 Power Factor Surcharge** If the monthly average power factor falls below 0.90, the consumer shall pay on the bill amount a surcharge of 1% for each 0.01 decrease in the monthly average power factor below 0.90. The surcharge shall be 2% for each 0.01 decrease of monthly average power factor below 0.80.

**SIII.7.2.2 Power Factor Incentive** If the monthly average power factor exceeds 0.90, incentive @ 0.25% for each increase of 0.01 above the limit of 0.90 shall be allowed on the bill amount.

**SIII.7.3** For the purpose of power factor surcharge & incentive, the bill amount shall mean the consumption charges in a month, but not the bill amount payable on monthly minimum charges.

**SIII.8 Capacitor Surcharge** SP consumers existing as on 08.09.2009 were given option either to opt for installation of meter/metering equipment to measure the monthly average power factor where after the surcharge/incentive would become applicable as specified in para SIII.7 above or continue under the provisions as detailed below: Consumers who did not opt for new provisions for measurement of monthly average power factor under this clause shall also be covered under clause SIII 7 after six months from the date of issue of this Tariff Order and provision of Capacitor Surcharge shall stand deleted from the effective date. All such consumers shall be served with a notice of atleast three months within 15 days of the issue of this tariff Order. Consumers who did not opt for new provisions for measurement of monthly average power factor shall be required to install ISI mark shunt capacitors.

In case Shunt Capacitor(s) is/are found to be missing or inoperative or damaged, a 15 days notice shall be issued to the consumer for rectification of the defect and setting right the same. If the defective capacitor(s) is/are not replaced/rectified within 15 days of the issue of notice, a surcharge @ 20% on bill amount shall be levied for the preceding two months and it shall continue to be levied till the defective capacitor(s) is/are replaced/rectified to the satisfaction of the Distribution Licensee (PSPCL). In case the capacitor(s) is/are found to be of inadequate rating, the capacitor surcharge shall be levied on pro-rata basis.



Ans 5 (c) As per Supply code 2014 Reg. No. 37.2 Consequences of Theft of Electricity

37.2.1 Disconnection of Premises:-

In case theft of electricity by a consumer/person is prima facie established as per Section 135 of Act, then the supply to such premises shall be immediately disconnected by the order of an officer of the distribution licensee as authorized for the purpose by the Commission (Annexure-II) or any other officer of the distribution licensee of the rank higher than the rank of an officer so authorized by the Commission. In such a case, an officer authorized to order disconnection of the supply shall lodge a complaint in writing relating to commission of such offence, with the police station having jurisdiction of the area within twenty four hours from the time of such disconnection.

37.2.2 Assessment of Charges

- (a) Where theft of electricity in a premises is prima facie established as per section 135 of the Act, the Authorized Officer without prejudice to the criminal proceedings which may be initiated under Section 135 of the Act shall assess the electricity charges payable by such consumer/person as per procedure specified in Annexure-8. The assessment order shall be speaking order clearly stating the basis on which theft of electricity has been established. The Authorized Officer may, after recording reasons in writing, suitably reduce the presumptive period of theft of electricity as specified in Annexure-8 in case he is satisfied that such theft had actually occurred for a lesser period. Such an order of assessment shall be delivered to the concerned consumer/person within 24 hours of theft of electricity having been established.
- (b) The authorized officer under Regulation 37.2.2 shall furnish a copy of the assessment order to the consumer/person and the distribution licensee. The distribution licensee shall submit a copy of the assessment order in the Special Court immediately after submission of the challan by the police.

37.2.3 Payment of Assessed Amount

- (a) A consumer/person shall deposit with the distribution licensee the assessed amount under Regulation 37.2.2 within fifteen (15) days of the assessment.
- (b) The distribution licensee may extend the last date of payment of the assessed amount or allow the consumer to make payment in installments subject to payment of interest for the unpaid amount for the extended period beyond fifteen (15) days at SBI's Base Rate prevalent on first of April of the relevant year plus 2%.
- (c) After the assessed amount is deposited the consumer in full, the distribution licensee shall restore supply of electricity to the premises within forty eight (48) hours of such deposit.

37.2.4 After the assessed amount is deposited by a person who is not an existing consumer, the connection to his premises may be released treating it as a case of a new connection.

**SAS Part I Paper- III (Acts, Rules and Regulation)**

**Answer 1(a)**

PSPCL shall allow an order preference as per the procedure laid down as under to such bidders whose works are situated within the State of Punjab:-

- a) The rate of Punjab based firms shall be de-escalated by 15% for all the units (i.e.  $100 \times \text{Quoted Rates} / 115$ ). For these firms quantity upto 20% of the total ordered quantity may be reserved provided their de-escalated rates fall below the lowest rates considered for the placement of purchase orders/ contract. For the purpose of allocation of quantity against Order Preference, the merit position of the Punjab based eligible firms shall be prepared separately. However, where the Punjab based firms qualify amongst the lowest bidders on their own quoted rates, they shall also form part of the original merit list without order preference for the purpose of allocation of quantity.
- b) Purchase order on the Punjab firm claiming order preference & found eligible as per clause (a) above would be placed on the lowest rates (L-1) considered for the placement of purchase orders/ contract.
- c) The Punjab based firms claiming order preference shall be required to furnish an undertaking in prescribed form (Annexure-II) on a non-judicial stamp papers of appropriate value duly notarized to the effect that they shall execute the order if placed on them under 'Order Preference' as per the Tender specification. Such undertaking shall be submitted by the Punjab based firms latest by 5:00 PM on the day of opening of price bid and duly acknowledged by the concerned office.
- d) In case no such undertaking is furnished by the Punjab based firms, who are otherwise eligible for claiming 'Order Preference' as per the Tender specification, their Tender shall not be considered for placement of any order under Order Preference. In the event of refusal by the Punjab based firms to execute the purchase order/contract at their quoted rates or offers made under Order Preference as per 'a' and 'b' above as the case may after furnishing the above undertaking as per Annexure II their earnest money shall be forfeited apart from initiating further administrative action, such as suspending business dealings blacklisting etc.

**Answer 1(b)**

Investment, Lending and Borrowing by Board/PSPCL employee.

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

Explanation:

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

2. No Board employee shall make or permit any member of his family or any person acting on his behalf to make any investment which is likely to embarrass or influence him in the discharge of his official duties.
3. If any question arises whether any transaction is of the nature referred to in Sub-Regulation(1) or Sub-Regulation (2), the decision of the Board thereon shall be final.
4. i) No Board employee shall without previous sanction of the prescribed authority either himself or through any member of his family or any other person acting on his behalf:-
  - a) Lend or borrow money as principal or agent, to or from any person including Bank and Financial Institution or with whom he is likely to have official dealings, or otherwise place himself under any pecuniary obligation to such person, or
  - b) Lend money to any person at interest, or in a manner whereby return in money or in kind is charged or paid:  
Provided that Board employee may, give to or accept from a relative or a personal friend a purely temporary loan of a small amount free of interest, or operate a credit account with a bonafide tradesman or make an advance of pay to his private employee but such amount shall not exceed twelve month emoluments for the construction of house or purchase of built up house and six months emoluments for the purchase of conveyance and other purposes.
- i) When a Board employee is appointed or transferred to a post of such nature as would involve him in the breach of any of the provisions of Sub-Regulation (2) or Sub-Regulation(4). he shall forthwith report the circumstances to the prescribed authority and shall thereafter act in accordance with such order as may be made by such authority.



### **SAS Part I Paper- III (Acts, Rules and Regulation)**

#### **Answer 2 (a)**

As per Section 19 of the Right to Information Act, 2005-Appellate Authorities are as under:

- First Appeal: First appeal to the officer senior in rank to the Public Information Officer in the concerned Public Authority within 30 days from the expiry of the prescribed time limit or from the receipt of the decision (delay may be condoned by the Appellate Authority if sufficient cause is shown).
- Second Appeal: Second appeal to the Central Information Commission or the State Information Commission as the case may be, within 90 days of the date on which the decision was given or should have been made by the First Appellate Authority. (delay may be condoned by the commission if sufficient cause is shown).
- Third Party appeal against Public Information Officer's decision must be filed within 30 days before first Appellate Authority; and within 90 days of the decision on the first appeal, before the appropriate Information Commission which is the second appellate authority.
- Burden of proving that denial of Information was justified lies with the Public Information Officer.
- First Appeal shall be disposed of within 30 days from the date of its receipt. Period extendable by 15 days if necessary.

#### **Answer 2(b)**

**As per Section 11 of the Right to Information Act, 2005-(1)** Where a Central Public Information Officer or a State Public Information Officer, as the case may be, intends to disclose any information or record, or part thereof on a request made under this Act, which relates to or has been supplied by a third party and has been treated as confidential by that third party, the Central Public Information Officer or State Public Information Officer, as the case may be, shall, within five days from the receipt of the request, give a written notice to such third party of the request and of the fact that the Central Public Information Office or State Public Information Officer, as the case may be, intends to disclose the 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) The Central Public Information Officer or State Public Information, as the case may be, shall within forty days after receipt of the request under section 6, if the third party has been given an opportunity to make representation under sub-section(2), make a decision as to whether or not to disclose the information or record or part thereof and give in writing the notice of his decision to the third party.

(4) A notice given under sub-section (3) shall include a statement that the third party to whom the notice is given is entitled to prefer an appeal under section 19 against the decision.

#### **Answer 2(c)**

##### **Provisions 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 State Commission may direct, as a condition for the license 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 the State Government shall be applicable from the date of issue of orders by the Commission in this regard. (Section 65 of Electricity act-2003).

**SAS Part I Paper- III (Acts, Rules and Regulation)**

**Answer 3(a)**

The quorum for a General meeting of the company shall be five members present in person. No business shall be transacted at any General Meeting unless a quorum of member is present at the time when meeting proceeds to business.

In the event if required Quorum is not present within half an hour from the time appointed for holding a General meeting quorum is not present, the meeting.

- a) If called upon the requisition of members shall stand dissolved.
- b) In any other case shall stand adjourned to the same day in the next week at the same time and place (or if such day is a holiday, on the next working day).

If at such adjourned meeting, quorum is not present within half an hour from the time appointed for holding the meeting, the members present shall constitute the quorum.

**Answer 3(b)**

Disposal of business is made by the Board as per the following Regulations of conduct of Business, 1980:-

Regulation No. 3: The Board shall be collectively responsible for all executive orders issued on its behalf in accordance with these regulations.

Regulation No. 4: (i) All cases referred to in the First Schedule appended to these regulations shall be brought before the Board in accordance with the provisions of regulations contained in Part-II of these regulations.

(ii) All cases referred to in the Second Schedule shall be disposed of collectively by the whole time members of the Board on its behalf. Collectively means by majority. The Chairman shall have a casting vote when whole time members are evenly divided. However, where the WTM decide a case in circulation and one or more Members disagree with the decision being taken, the case shall be discussed by next higher authority i.e. the board before a final decision is taken.

Regulation No.5: No case in regard to which the finance section is required to be consulted under regulation 19 shall be discussed by Board or WTM. as case may be , unless the finance section had an opportunity for its consideration.

Provided the consultation with Finance section shall not be necessary in the case of proposals which are Governed under Board's Purchase Regulation.

Regulation No.6: It shall be necessary to bring any other case before the Board. All other cases shall be disposed off in accordance with the general or special orders passed by Chairman.

Regulation No.7: All orders or instructions made or executed by or on behalf of the Board shall be expressed to be made executed in the name of Board.

Regulation No.8 Every order or decision of Board shall be authenticated by signatures of Chairman or in his absence by signatures of a WTM. All other instruments issued or executed by or on behalf of secretary, Deputy Secretaries, Personnel Officer/Under Secretaries or any other Officer as may be specifically empowered by Chairman in this behalf.

Regulation No 9: The orders or decisions of the Board, after their due authenticated by chairman or a WTM in manner stated in REG 8 shall be communicated by Secretaries, Deputy Secretaries, Personnel Officer/Under Secretaries, or such other officer as may be specifically empowered by chairman in this behalf.

### **Answer 3(c):**

#### **Two Part Bids:-**

For works up to Rs.5 crores:

Tenders shall be submitted in two parts:

Part:I Earnest Money

Part:II Commercial, Technical Conditions and Price Bid

The tender shall seal original or each part of tender separately in Double envelop, duly marked as part-I or Part-II.

The inner envelope of each part of tender shall indicate name & address of the tenderer to be returned up-opened, if it does not meet NIT requirements. The tender shall be submitted in duplicate, triplicate or quadruplicate, as desired. Other copies of tender shall be similarly sealed & marked.

#### **Three Part Bids:**

For works exceeding Rs. 5 crore.

Tenders shall be submitted in three parts in duplicate or as specified desired.

Part-I: Earnest Money.

Part-II: Commercial & Technical Conditions.

(Qualifying financial effects).

Part-III: Price Bid

Each part shall be sealed in separate envelope duly subscribed on envelope as part-I, part-II & part-III. Envelope marked Part-I. Earnest Money shall be opened & if earnest money is found then envelope marked part-II Commercial & Technical Conditions Qualifying Financial Effects shall be opened. In case financial effects are unambiguous & without any reservations specified, only then Part III Price Bid shall be opened.



**SAS Part I Paper- III (Acts, Rules and Regulation)**

**Answer 4(a)**

Following provisions are contained in Employee Conduct Regulations, 1971 regarding involvement of any employee of the Corporation in Private Trade or Employment:-

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

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

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

**Explanation:**

Canvassing by employee of the Corporation in support of the business of insurance agency, commission agency etc. owned or managed by his wife or any other member of his family shall be deemed to be a breach of the sub-regulation.

- 2) Every employee of the Corporation shall report to the Corporation if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency.
- 3) No employee of the Corporation shall, without the previous sanction of the Corporation, except in the discharge of his official duties. take part in the registration, promotion or management of any bank or other company which is required to be registered under the Companies Act-2013 or any other law for the time being in force or any co-operative society for commercial purposes.

Provided that employee of the Corporation may take part in the registration, promotion or management of :

- i) a literacy, scientific or charitable society or of a company, club or similar organization the aims & objects of which relate to promotion of sports, cultural or recreational activities, registered under the Societies Registration Act-1860 or the Companies Act-2013 or any other law for the time being in force or

- ii) a co-operative society, substantially for the benefit of employees of the Corporation registered under the Punjab Co-operative Societies Act-1961, or any other law for the time being in force.
- 4) No employee of the Corporation may accept any fee for any work done by him for any Public body or any private person without the sanction of the prescribed authority.

**Answer 4(b)**

- 1) Whoever intentionally contravenes or attempts to contravene or abets the contravention of any of the provisions contained in sub-section (1) of section 8 or sub section (2) of section 26 shall be punishable.
  - a) In the case of the first conviction, with fine which may extend to rupees one thousand; and
  - b) In the case of any second or subsequent conviction, with fine which shall not be less than rupees one thousand but may extend to rupees ten thousand.
- 2) Where a buyer contravenes the provisions of section 22, he shall be punishable with a fine which shall not be less than rupees ten thousand.

**Answer 4(c):**

**Receipts under PSPCL:**

All sums received by or on behalf of the Board shall be deposited in a approved books to the credit of the Board, after their receipt on the ~~sameday~~ same day, if possible, or not latter than the next working day after their receipt. In no circumstances, shall the sums so received be utilized for meeting any expenditure or making any payment without being credited in the account of the Board in the approved Bank. For this purpose, the Board is authorized to open suitable accounts with the approved Banks and the Board shall prescribe the procedure for operating each account, as also for the issue of receipts, for amounts received by the members of its staff from time to time.

**SAS Part I Paper- III (Acts, Rules and Regulation)**

**Answer 5(a)**

Before Electricity Act-2003, the Indian Electricity sector was guided by the Indian Electricity Act-1910 and the Electricity (supply) Act-1948. The generation distribution and transmission were carried out mainly by the State Electricity Boards in various States. Due to politico-economic situation, the cross-subsidies reached at an unsustainable level. For the purpose of distancing State Governments from tariff determination. The Electricity Regulatory Commissions Act was enacted in 1998. So as to reform electricity sector further by participation of private sector and to bring in competition, Electricity Act was enacted in 2003.

With effect from 2<sup>nd</sup> June, 2003 India has adopted a new legislation called the Electricity Act 2003, to replace some age-old existing legislation operating in the country. The act has attempted to address certain issues that have slowed down the reform process in the country and consequently has generated new hopes for the electricity industry. This is an act to consolidate the laws relating to generation, transmission, distribution, trading and use of electricity for taking measures conducive to development of electricity industry, promoting competition therein, protecting interest of consumers and supply of electricity to all areas, rationalization of electricity tariff, ensuring transparent policies, regarding subsidies, promotion of efficient and environmentally benign policies, constitution of Central Electricity Authority Regulatory Commissions and establishments of Appellate Tribunal for matters therewith or incident: thereto. The main features of the Act are Generation has been delicensed and captive generation freely permitted, Open access in transmission with provision for surcharge for taking care of current level of cross-subsidy, with the surcharge being gradually phased out, Provisions related to thefts of electricity made more stringent, Thrust to complete rural electrification and provide for management of rural distribution by Panchayat, cooperative societies, NGOs, franchisees etc.

**Answer 5(b)**

The State Commission shall discharge the following functions:

- a) determine the tariff for generation, supply, transmission and wheeling of electricity wholesale, bulk or retail, as the case may be, within the State:



Provided that where open access has been permitted to a category of consumers under section 42, the State Commission shall determine only the wheeling charges and surcharge thereon, if any, for the said category of consumers;

- b) Regulate electricity purchase and procurement process of distribution licensees including the price at which electricity shall be procured from the generating companies or licensees or from other sources through agreements for purchase of power for distribution and supply within the state;
- c) Facilitate intra-State transmission and wheeling of electricity;
- d) issue licenses to persons seeking to act as transmission licensees, distribution licensees and electricity traders with respect to their operations within the State;
- e) Promote cogeneration and generation of electricity from renewable sources of energy by providing suitable measures for connectivity with the grid and sale of electricity to any person, and also specify, for purchase of electricity from such sources, a percentage of the total consumption of electricity in the area of a distribution licensee;
- f) adjudicate upon the disputes between the licensees and generating companies and to refer any dispute for arbitration;
- g) levy fee for the purposes of this Act;
- h) specify State Grid Code consistent with the Grid Code specified under clause (h) of sub-section (1) of section 79;
- i) specify or enforce standards with respect to quality, continuity and reliability of service by licensees.
- j) fix the trading margin in the intra-State trading of electricity, if considered necessary.
- k) discharge such other functions as may be assigned to it under this Act.

2) The State Commission shall advise the State Government on all or any of the following matters, namely:

- (i) promotion of competition, efficiency and economy in activities of the electricity industry;
- (ii) promotion of investment in electricity industry;
- (iii) reorganization and restructuring of electricity industry in the State;
- (iv) matters concerning generation, transmission, distribution and trading of electricity or any other matter referred to the State Commission by that Government;

3) The State Commission shall ensure transparency while exercising its powers and discharging its functions.

4) In discharge of its functions, the State Commission shall be guided by National Electricity Policy, National Electricity Plan and tariff policy.



**Ans 1 (a)**

The pay of the employee shall be fixed as under :-

Date	Pay
1.10.16	26590/- Pay scale 10900-34800 ( G.P 4850) (Given)
1.2.17	27640/- Pay Scale 10900-34800 ( G.P 5100) On promotion
1.4.2017	26590/- Pay Scale 10900-34800 ( G.P 4850) on reversion
31.8.2017	26590/- Pay Scale 10900-34800 ( G.P 4850) Retirement date

**(i) Calculation of Pension**

Average of Last 10 Months Basic pay

$$11/2016 \text{ to } 1/2017 = 26590 \times 3 = 79770$$

$$2/2016 \text{ to } 3/2017 = 27640 \times 2 = 55280$$

$$4/2017 \text{ to } 8/2017 = 26590 \times 5 = 132950$$

$$\text{Average of Last 10 Months pay} = 268000/10 = \text{Rs } 26800/-$$

Since Average of Last 10 Months Basic pay is more than last pay Drawn pension will be calculated on this average pay (FC 18/2009)

$$\text{Monthly Basic Pension (50\%)} = 26800/2 = 13400$$

$$\text{Plus interim relief} = 13400 @ 5\% = 670$$

$$\underline{14070}$$

Total qualifying service = 26 Years

Full Pension is admissible after 25 Years of qualifying service (FC 4/2012 & 2/2015) so his Monthly Basic Pension will be Rs. 14070/-

( 5 Marks)

**ii) DCRG**

No. of half years of qualifying service =  $26 \times 2 = 52$

Emoluments for the purpose of DCRG = Last pay drawn + DA on the date of retirement

31.8.2017

$$26590 + 1330 (\text{interim}) + 36854 (\text{A DA @ } 132\%) = \text{Rs } 64774/-$$

$$\text{DCRG} = \frac{\text{Emoluments} \times \text{No. of half years (Max.66)}}{4}$$

(Max amount 10 Lacs)

$$\frac{64774 \times 52}{4} = \text{Rs } 842062$$

( 4 Marks)

**(iii) Commuted value of pension**

Maximum pension to be commuted 30% ( on 31.8.17) =  $13400 \times 30\%$

$$= 4020 + 201 (\text{Interim}) = \text{Rs. } 4221/-$$

Commuted value number corresponding to age next birthday i.e. 59 year = 8.371

$$4221 \times 12 \times 8.371 = 424008$$

( 3 Marks)

(Total Marks 12 )

**Ans 1(b)**

2

As per instructions issued vide FC 41/2010 dt 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.

- (i) 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.
- (ii) In case of accidental death of an employee during the performance of duty his legal heirs will be entitle.  
to as lump sums payment of Rs. 5 Lacs as Ex-gratia grant. However the Ex-gratia grant envisaged in their orders shall not be admissible in the 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 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 the performance of duty.

- (iii) 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.

( 8 Marks)

1

**ANS 2 A :- Calculation of interest for the year 2016-17**

Sr.No	Month	Subscription Rs	Recovery of Advance Rs	withdrawal Balance	Balance	Interest for the year 2016-17
1	March-April	includes in balance	-	-	10,00,000	
2	April-May	10,000	-	4,00,000	6,10,000	
3	may-June	10,000	-	-	6,20,000	
4	June-July	10,000	-	-	6,30,000	
5	July-August	10,000	-	2,00,000	4,40,000	
6	August-Sept	10,000	-	-	4,50,000	$\frac{37,50,000 \times 8.1\%}{12}$ =25313 (A)
7	Sept-Oct	10,000	20,000	-	4,80,000	
8	Oct-Nov	10,000	20,000	-	5,10,000	
9	Nov-Dec	10,000	20,000	-	5,40,000	
10	Dec-Jan	27,000	20,000	-	5,87,000	
11	Jan- Feb	10,000	20,000	-	6,17,000	
12	Feb - March	10,000	20,000	-	6,47,000	$\frac{3381000 \times 8\%}{12}$ =22540 (B)
13	March	10,000	20,000	-	-	
	Total	1,37,000	1,40,000	600000		$\frac{47853}{(A + B)}$

Rate of interest as notified by centre Government. 1<sup>st</sup> and 2<sup>nd</sup> quarter of F/Y 2016-17 @ 8.1% and 3<sup>rd</sup> and 4<sup>th</sup> quarter @8%.

(8 Marks)

**ANS 2 B**

As per Regulation 30 of GPF Regulations provision regarding payment of GPF in case of death is as under :-

On the death of a subscriber before the amount standing to his credit has become payable or where the amount has become payable before payment has been made.

(i) When the subscriber leaves a family:-

- (a) If a nomination made by the subscriber in accordance with the provisions of Regulation 7 of GPF Regulation in favour of member or members of his family subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates shall become payable to his nominee or nominees in the proportion specified in the nomination.

2

(b) If no such nomination in favour of a member or members of the family of the subscriber subsists or if such nomination relates only to a part of the amount standing to his credit in the Fund, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall, notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family, become payable to the members of his family in equal share :-

(c) Provided that no share shall be payable to :-

(1) Sons who have attained legal majority.

(2) Sons of a deceased son, who have attained legal majority.

(3) Married daughter whose husbands are alive.

(4) Married daughters of deceased son whose husbands are alive.

If there is any member of the family, other than those specified in clauses (1), (2), (3) and (4) above

Provided further that the widow or widows and the child or children of a deceased son shall receive between them in equal part only the share which that son would have received if he had survived and had been exempted from the provisions of clause (1) of the first proviso.

(ii) When the subscriber leaves no family, if nomination made by him in accordance with provisions of Regulation 7 of GPF Regulation in favour of any person or persons subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.

Note: 1 A posthumous child of the deceased or the posthumous child of a son of the deceased who, had he been alive, would have entitled to a share of the sum at the subscriber's credit, shall be treated as member of the family, provide the existence (en-ventre sa mere i.e. literally, in the mother's belly) of the posthumous child is brought to the notice of the disbursing officer.

Note 2 When a person named in a form of nomination under Regulation 7 dies before the subscriber, the nomination shall, in the absence of a direction to the contrary in the form of nomination, become null & void in respect of that person only and his or her share shall be distributed in the manner prescribed in sub-clause (b) of clause (i) above.

(4 Marks)

### ANS 2 (C)

In the light of Reg.37 (xi) of T.A Regulations, only one of them (either husband or wife) whoever is eligible for higher amount can claim Leave Travel Assistance in this case.

(4 Marks)

### ANS 2(D)

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

a) It shall be expressed in whole rupees.



- b) It shall be any sums so expressed, not less than 8% (Eight percent) of his emoluments and not more than his total emoluments.
- c) If the subscriber fails to fix the amount of subscription. Head of the Office/DDO concerned shall fix the same in accordance with the provision of clauses (a) and (b) above.
- 2) For the purpose of clause (1) the emoluments of a subscriber shall be :-
  - a) In the case of a subscriber who was in Corporation service on the 31st March of the preceding year, emoluments to which he was entitled on that date provided that :-
    - (i) If the subscriber was on leave on the said date and elected not to subscribe during such leave or was under suspension on the said date, or the period of service on that date is treated as 'dies-non', his emoluments shall be the emoluments to which he was entitled on the first day after his return to duty:
    - (ii) If the subscriber was on deputation out of India on the said date or was on leave on the said date and continues to be on leave and has elected to subscribe during such leave, his emoluments shall be the emoluments to which he would have been entitled, had he been on duty in India.
    - (iii) If the subscriber joined the Fund for the first time, his emoluments shall be the emoluments to which he was entitled on the date of joining the Fund.
  - (b) In the case of subscriber who was not in Corporation's service on the 31<sup>st</sup> March of the preceding year, the emoluments to which he was entitle on the date he joins the Fund.
- 3) The subscriber shall intimate the fixation of the amounts of his monthly subscription in each year in the following manner:-
  - a) If he was on duty on the 31<sup>st</sup> March of the proceeding year, by the deduction which he desires to make in this behalf from his pay for the month of April;
  - b) If he was on leave on the 31<sup>st</sup> March of the preceding year and elected not to subscribe during such leave or was under suspension on that date or the period of service on that day is treated as "dies-non" by the deduction which he desires to make in this behalf from his first pay after his return to duty.
  - c) If he has entered Corporation service for the first time during the year or joins the Fund for the first time, by the deduction which he desires to make in this behalf from his pay for the month during which he joins the Fund.
  - d) If he was on leave on the 31<sup>st</sup> March of the preceding year and continues to be on leave and has elected to subscribe during such leave, by the deduction which he desires to be made in this behalf from his pay for the month of April, and
  - e) If he was on 'foreign service' on the 31<sup>st</sup> March of the preceding year, by the amount remitted by him or the foreign employer on his behalf to the Accounts Office, on account of subscription for the month of April in the current year.
- 4) The amount of subscription so fixed shall be intimated by the subscriber to the Drawing and Disbursing Officer/Head of Office as the case may be, in the same manner as prescribed in the Regulation (9)(2) and the amount shall remain unchanged throughout the year.

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

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

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

(4 Marks)

**ANS 3 A**

Date	Air Fare	Train Fare	Taxi Charges	Daily allowance	Hotel Charges	Remarks
3.10.17	-	-	-	180	-	¾th DA (B 1 category) due to stay in rest house.
4.10.17	-	-	-	160	-	Full DA B2 category
9.10.17&10.10.17	-	2400	2000	560	-	One DA A1 category & one DA B2 Category ( as per Reg. 13(v) of TA Regulations (400+160)
12.10.17	-	-	-	160	-	
18.10.17 to 20.10.17	26000	-	3200	300	-	¼ for DA as per Reg. 44 of TA Regulation.
21.10.17	-	-	-	160	-	DA as per Patiala rate as per Note 3 of Reg.14 of TA Regulation.
25.10.17	-	-	-	160	-	Hotel Charges not payable within Punjab & Chandigarh as per Reg. 17 of TA Regulation.
26.10.17	-	-	-	-	-	Casual leave
27.10.17	-	-	-	160	-	
29.10.17	-	-	-	-	-	No TA/DA due to personal journey ,Private Journey to be charged as per rules
	26000	2400	5200	1840	-	

Grand Total 26000+2400+5200+1840= Rs. 35440/-

(12 Marks)

**Ans 3 B (i)** A corporation employee appear before inquiry officer will be allowed only bus/railway fare of entitled class and not for mileage of car.

(4 Marks)

**Ans 3 B (ii)** There is no provision in MSR to grant TA advance to the family of deceased and not covered under any rules but the competent authority may allow advance to family of deceased in special cases and the surety bond of permanent corporation employee as per provision in CSR vol. iii

(4 Marks)

**ANS 4 A**

- (i) The Case is covered under Regulation 14 of PSEB Punishment & Appeals Regulations 1971 and hence is in order.

**ANS 4 A**

- (ii) Regulation 11 of PSEB Punishment & 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.

**ANS 4 A**

- (iii) As per Regulation 4 of Employees punishment & Appeal Regulation: - Where the order of suspension is made by an authority lower than the appointing authority or any other authority empowered in that behalf by the board. Such authority shall forthwith report to the appointing authority the circumstances in which the order was made.

**ANS 4 A**

- (iv) As per Regulation 9 (2) of Employees Punishment & Appeal Regulation:- 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 & records its own findings on such charge, if the evidence on record is sufficient for the purpose.

(4 X 2.5=10 Marks)

**ANS 4 B**

- i) Competency of Senior Executive Engineer in this case is Rs. 2500/- subject to conditions laid down in DOP Sr. No 77 .These condition are  
In each case provided that:-
- a) the loss does not disclose a defect of system, the amendment of which required the order of higher authority or serious negligence on the part of some individual which might possibly call for disciplinary action requiring the order of higher authority.
  - b) no write off would be sanctioned if the amount relates to TDPs/Review paras/CAG report paras or CUP paras.
  - c) a report of all such cases is sent to the Board
- ii) Powers to sanction deposit works are delegated as under DOP Sr. 40:-
- |                                |             |
|--------------------------------|-------------|
| CEs                            | Full Powers |
| SE                             | Rs 12 Lac   |
| Sr. Xen/Add S.E/Res            | Rs 2.5 Lac  |
| AEs/AEEs in-Charge S/Divisions | Rs 10000    |
- iii) As laid down in regulation circular number 19/2010 dt. 21-10-2010, AE/AEE distribution is competent to purchase material & repair of equipment against cash payment upto Rs. 2000/-



# Model Solution of SAS-1/S-1/2018/P-IV

⑨

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- iv) As laid down in regulation circular number 11/2012 dt. 19-11-2012, Sub divisional officer is competent to sanction misc. expenditure for civil suits upto Rs. 375/- in each case.

(4 X 2.5=10 Marks)

1

**ANS 5 A (i) Combination of holidays with leave :-**

As Rule 8.25 of MSR Vol-I Part-I combination of holidays with leave is as under :-

An Authority Competent to grant leave may permit Sundays, other recognized holidays or vacation to be prefixed to leave or suffixed to leave or both prefixed and suffixed to leave.

Provided that prefixing and suffixing Sundays or other holidays to leave, other than leave on medical certificate, shall be allowed automatically except in cases where for administrative reasons permission for prefixing and suffixing Sundays or other holidays to leave is specifically withheld. In case of leave on medical certificate if the day on which an employee is certified medically fit for rejoining duties happens to be Sunday or other holiday, he shall automatically be allowed to suffix such a holiday, to his medical leave and such day shall not be counted as leave.

**ANS 5 A (ii) Leave to employee during probation period :-**

As Rule 8.67 of MSR Vol-I Part-I leave to employee during probation period is as under :-

If appointed under contract, to such leave as is prescribed in his contract or

If there be no such prescription in the contract or

If appointed otherwise to such leave as would be admissible to him under the leave regulation which would be applicable to him if he held his post substantively otherwise than on probation. If for any reason it is proposed to terminate the services of a probationer, any leave which may be granted to him should not extend beyond the date on which the probationary period as already sanctioned or extended expires, or any earlier date on which his services are terminated by the order of an authority competent to appoint him.

**ANS 5 A (iii) Child care leave**

As per PSPCL memo No. 73430/73500 dated 8.10.2012 of CE/HRD PSPCL Patiala issued the instructions regarding child care leave for female employees which are as under:-

- 1) Female employees can avail one year (365) child care leave during whole service for minor children (below 18 Years)
- 2) This leave can be given for maximum two children for their care during examination or illness. Proof for illness/examinations should also be submitted by the employee.
- 3) During this leave, leave salary as admissible during earned leave is admissible.
- 4) Child care leave can be taken in more than one spell which should not be more than three in a calendar year.
- 5) This leave can not be sanctioned less than 15 days.
- 6) This leave is not admissible to full absent female employee.
- 7) Child care leave account is maintained on following performa.

Period of child care leave taken	Balance of child care leave	signature and designation of Head Office/certifying officer.
From to	From to	

- 8) Before availing the child care leave sanction of competent authority is required.
- 9) Competent authority can reject/cancel the child care leave in public interest.
- 10) Child care leave is not admissible to suspended employee; it is also not admissible to daily wage/work charge employee.

(3 X 4=12 Marks)

**ANS 5 B**

As per Reg 7.5 (4) of MSR Vol I part I the appointing authority may permit a person to withdraw his resignation in public interest on the following conditions namely :-

i) That the resignation was tendered by the Board employee for some compelling reasons which did not involve any reflection on his 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 the resignation.

ii) 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 no way improper.

iii) 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 not more than ninety days.

iv) That the aforementioned period of ninety days shall be observed in the manner that the employee concerned should 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

v) That the post which was vacated by the Board/PSPCL employee on the acceptance of his resignation or any other comparable post is available.

Request for withdrawal of a resignation shall not be accepted by the appointing authority where a Board employee resigns his service or post with a view to taking up an appointment in or under a private commercial company or in or under a corporation or company wholly or substantially owned or controlled by the Government or in or under a body controlled or financed by the Government.

When an order is passed by a appointing authority allowing a person to withdraw his resignation and to resume duty, the order shall be deemed to include the condonation of interruption in service but the period of interruption shall not count as qualifying service.

(4 Marks)

# Model Solution of SAS-1/S-1/2018/P-IV

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## ANS 5 C

As per Appendix 5 of MSR Vol I part I Part II provisions regarding leave Admissibility certificate as under :-

1) **Gazetted Board Employees:-** Leave should be sanctioned, to a Gazetted Board employee only after its admissibility has been certified by the Chief Accounts Officer.

2) **Non- Gazetted Board Employees:** Before leave is sanctioned to a Non-Gazetted Board employee, the authority sanctioning the leave should either consult the leave account, prescribed in part -16 and satisfy himself that the leave is admissible, or obtain a certificate to that effect from the officer entrusted with the attestation of the entries in the leave account. When the application is for study leave or other leave specifically granted for the purpose of study out of India, the authority sanctioning the leave should obtain a certificate of admissibility from the C.A.O before sanctioning the leave.

3) **Board Employees in Foreign Service:-** in the case of a Board employee on foreign service leave cannot be sanctioned until the Chief Accounts Officer has certified the admissibility of leave except in case of employees whose leave account is transferred to the borrowing authority.

(4 Marks)