

Roll No. _____

SAS Part-I (110/110114)
Paper-I
(Works and Stores Accounts)

Time Allowed: Three Hours

Max. Marks:100

Books allowed:

As per revised syllabus issued vide Office Order No.27/Exam/120/Vol. 2 dated 25.9.2009.

Note

- Attempt all the questions and part of a question must be attempted continuously at one place.
 - Support your answer with relevant rules/regulations.
 - Rough Work should be done on the space provided for in the answer sheet at Page No.2.
 - Missing data, if any, may be assumed but must be indicated specifically in the answer.
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Q.1 Comments on the following:-

- i. There is a debit balance of Rs.17000/- outstanding over two years in the schedule of purchases (Sundry Creditor Ledger) being the cost of material received.
- ii. Material was issued to contractor largely in excess of reasonable requirements as determined by reference to actual quantity of work done and authorized formulae in general use for calculations of quantities of material required for issue to works.
- iii. The upto date total various Sub Heads both quantities and amount of major work shows large excess over the estimated quantities and amounts.
- iv. An Executive Engineer allowed payment of Rs.8000/- to contractor on account of increase in the price of Nut and Bolts used for fabrication. The Xen has obtained the approval of Superintending Engineer in this respect.

Marks: 4x5=20

- Q.2** a) What is the turn key job (lump sum contract)? What are its essential characteristics? What is the point of special importance in the form of lump sum contract and how the payments made under such a contract regulated?
- b) Define store incidental expenses/stock storage charges. How the store incidental charges are determined?

Mark: 12+8=20

Q.3 Explain in brief quoting reference of regulation/rule;

- i) Is it permissible to re-workout the depreciation retrospectively?
- ii) What are reasons for charging provisional depreciation?
- iii) An Executive Engineer authorized Foreman to record measurement in the Measurement book. Is it within rules?
- iv) Xen 'A' Division raised IUT Bill of Rs.50,000/- on Xen 'B' Division for transfer of material. Xen 'B' Division issued U-Cheque for Rs.30,000/- with the plea that one JE who collected the material is on Earned Leave and U-cheque for balance amount will be issued on his joining. Explain it.
- v) When does the sanction for works estimates lapse?

Marks: 5x4=20

Q.4 Draw up 2nd running bill on running account with following particulars:-

Name of Division	C.C. Division No. I.
Name of Contactor	P.R. Infra Co.
Name of work	Providing road and culverts for Power House No.1.
Item No.1	Excavation in ordinary soil including 4 ft. lift and 300 ft. lead 20,000 cu ft @

Rs.13/- per cu ft. No work done since Last Bill.

Item No.2

Providing road with 9" thick granite Boulder soling, 10000 Sq. ft @ Rs.50/- per ft.

(To be paid at past rate of Rs.40/- per sq. ft.)

Work done since last bill 2000 Sq. ft.

Item No.3

Providing footpath with 6" boulder soling 1000 Sq. ft. @ Rs.30/- per Sq. ft.

Work done since last bill 300 Sq. ft.

Add 10% on above as per agreement.

Recoveries:

- i. Rs.5500/- on a/c of cost of cement supplied.
- ii. 5% on a/c of security deposit.
- iii. 2% on a/c of Income Tax.

There is also an attachment order against the contractor of Punjab and Haryana High Court for Rs.3500/-.

Marks: 20

Q.5

Write Cash Book of Xen/Operation Division, Model Town, Jalandhar on the basis of following particulars:-

1.10.2009	<u>Opening balance</u>	
	Currency notes	Rs.22,000/-
	Coins	Rs.100/-
	Revenue stamps	Rs.500/-
	Postage Stamps	Rs.1000/-
	Revenue stamps for fixing	Rs.200/-
	<u>Consumer receipts</u>	
	Cheque in favour of contractor	Rs.2000/-
	N.S.C.	Rs.200/-

	Postal Order Self cheque	Rs.400/- Rs.2500/-
2.10.2009	Self cheque encashed	
4.10.2009	Issued U-cheque to Xen Const. Division for Rs.5000/- on a/c of transfer of material.	
8.10.2009	Issued advance of Rs.15000/- to SDO for making payment to workcharged staff.	
9.10.2009	SDO returned Rs.1000/- as unpaid amount and rendered account of imprest alongwith attendance sheet.	
15.10.2009	Purchased postage stamps Rs.5000/-	
17.10.2009	<p>Paid to contractor for white washing of office building as under:-</p> <p>Gross amount of bill =Rs.20,000/-</p> <p><u>Deductions</u></p> <p>Cost of water =Rs.100/-</p> <p>Penalty/fine for delay in work =Rs.1000/-</p> <p>Income Tax =Rs.400/-</p> <p>Paid net amount by cheque No.3/1600</p>	
20.10.2009	<p>Purchased stationery from market Rs.3000/- from A.B. Stationers</p> <p>Stationary issued to SDO-II =Rs.1000/-</p> <p>Divisional Office use =Rs.2000/-</p>	
29.10.2009	<p>Issued cheque No.4/1600 for the pay of establishment in favour of Manager, SBOP.</p> <p>Gross amount = Rs.1,00,000/-</p> <p><u>Deductions</u></p> <p>a) i) GPF subscription =Rs.5000/-</p> <p>ii) Refund of Advance =Rs.3000/-</p> <p>b) LIC =Rs.1000/-</p> <p>c) Income Tax =Rs.1000/-</p> <p>Net =Rs.90,000/-</p>	

Marks: 20

Roll No. _____

SAS Part-I (110/120114)
Paper-II
(Revenue Accounts)

Time Allowed: Three Hours

Max. Marks:100

Books allowed:

As per revised syllabus issued vide Office Order No.27/Exam/120/Vol. 2 dated 25.9.2009.

Note

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Q.1 a) Prepare bill of an LS consumer from the following data:-

(Billing period 1.09.2013 to 30.9.2013)	
Sanctioned Connected load	5490.750 KW
Sanctioned Contract Demand	5000 KVA
Maximum Demand Recorded	5250 KVA
Consumption KWH	17,50,000
KVAH	18,50,450
Supply voltage	66 KV
Metering	66 KV
Nature of Industry	Induction Furnace (One Furnace)
The consumer is permitted to use 770 KW load during peak hours on payment of Peak Load Exemption Charges prevalent at that time.	

Cost of Meter	Rs.25,000/-
Cost of CT/PT unit and MCB	Rs.20,000/-

b) Calculate connected load of an industrial consumer.

i)	Electric Motor Single Phase	5 BHP
ii)	Electric Motor Three Phase	50 BHP
iii)	Light Point	59 Nos
iv)	Fan Point	13 Nos
v)	Wall Socket (single Phase)	17 Nos.
vi)	Power Socket (single Phase)	7 Nos.
vii)	Power Socket (three phase)	5 Nos.
viii)	Air Conditioner (Non-standard)	3 Nos.
ix)	Two motors are used with approved change over switch (15 BHP, 25 BHP).	
x)	Two welding set (standard make) used for repair and maintenance of factory (5 KVA and 10 KVA)	

Marks: 10+10=20

Q.2 a) Meter installed outside the premises of consumer has been stolen. Please comment how the accounts of the consumer will be overhauled for the period of direct supply.

b) Who is the first person responsible in respect of the following:-

- i. Sending Advice/Billing data of Industrial consumers.
- ii. Sending Master files of General and Industrial Consumers.
- iii. Cases involving dishonourment of cheques.
- iv. Recovery of defaulting amount.
- v. Acceptance of A&A form.
- vi. Issue of TDCOs.

- vii. Authenticity of amount with regard to refund/charges entered in SC & A Register.
 - viii. Action on key exception Report.
 - ix. Issue of Meter change orders.
 - x. Acceptance of Test reports.
- c) What is meant by unauthorized use of electricity as per the Electricity Act, 2003?

Marks: 5+10 (1x10)+5=20

Q.3 a) Write the tariff applicable to the following:-

- i) Mobile Towers.
 - ii) Private College.
 - iii) Hospitals run by charitable Institutions approved U/S 80 G of the Income Tax Act.
 - iv) Sainik Rest Houses of Rajya Sainik Board.
 - v) PCO
- b) A domestic supply consumer having sanctioned load of 6.5 KW found using electricity by "bye passing" the meter on 31.3.2013. Load connected at the time of checking was 8 KW. Consumer has paid last one year bills of Rs.18000/- (SOP), Rs.2340/- (ED), Rs.300/- (Octroi) for 3000 units. Calculate the amount of theft recovered from the consumer considering the tariff applicable w.e.f. 1.4.2012. Also calculate the compounding charges.
- c) Define Service Line.
- d) When and by whom the display unit of the meter is required to be installed and who will bear its cost?

Marks: 5(1x5)+10+3+2=20

Q.4 a) What is the relevancy of one time settlement scheme? What are the latest provisions of this scheme?

- b) Discuss clubbing of load for electric connection. Right down recent instructions for clubbing of load.

Marks: 10+10=20

- Q.5**
- a) What is the initial Security towards supply of electricity required for different categories of consumers in case of spot billing?
 - b) What is the Monthly Average Power Factor required to be maintained by DS/NRS Consumers with load exceeding 100 KW and provided supply 11 KV or higher voltage?
 - c) What is the rebate applicable to Domestic Supply and Non-residential supply in case of one point supply to residential colonies/building complexes?
 - d) Write a short note/comment.
 - i) Time period allowed to provide a new connection.
 - ii) Consequence/penalty in case of default in providing connection in time.
 - iii) Exception to time period allowed as per (i) above.

Marks: 4+2+2+12(3x4)=20

Roll No. _____

SAS Part-I (95/130114)
Paper-III
(Acts, Rules and Regulations)

Time Allowed: Three Hours

Max. Marks:100

Books allowed:

As per revised syllabus issued vide Office Order No.27/Exam/120/Vol. 2 dated 25.9.2009.

Note

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Q.1 a) What are the various penalties imposable under the Electricity Act, 2003?

b) What are the exceptions to the definition of 'Consumer' as per Protection Act, 1986?

Marks: 10+10=20

Q.2 a) Explain the appeal provisions under RTI Act, 2005.

b) Explain the payment provisions under Works Regulations.

Marks: 10+10=20

Q.3 a) Explain the penalty/damages for delay in delivery under Purchase Regulations.

b) Explain the procedure under Clause Negligence and Default of Purchase Regulations.

Marks: 10+10=20

- Q.4 a) What are the objectives and reasons for the introduction of Micro, Small and Medium Enterprise Development Act, 2006?**
- b) How the allocation of expenditure between Capital and Revenue is made as per the Regulations.**

Marks: 10+10=20

- Q.5 a) The notifications, circulars, regulations, manuals, procedures, rules, instructions and norms of erstwhile PSEB are applicable to PSPCL /PSTCL. Comment specifying the authority making them applicable post unbundling.**
- b) Mr. Aakash is a freelance Columnist. Although he is working on a permanent basis in PSPCL, he continues to write columns in a leading English Daily of literary nature. Please comment.**
- c) Sh. Kamal is presently posted in Material Inspection Department of PSPCL. Whenever he visits the premises of vendor/supplier, the vendor / supplier makes arrangement of his stay in a Star rated hotel and meals. Please comment.**
- d) What are the ways and means for arranging money by PSPCL?**

Marks: 20(4x5)

Roll No. _____

SAS-I (115/140114)
Paper-IV
(Service Rules & Regulations)

Time Allowed: Three Hours

Max.Marks: 100

Books allowed

As per revised syllabus issued vide Office Order No.27/Exam/120/Vol.2 dated 25.9.2009.

Note

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 - Support your answer with relevant rules/regulations.
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 - Missing data, if any, may be assumed but must be indicated specifically in the answer.
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Q.1 a) Is there any exemption from production of medical certificate of fitness? If so, state the classes of employees exempted from production of medical certificate of health? Explain with specific reference to relevant rules & regulations.

b) Give brief explanation to the following terms:-

- i) Ministerial employee
- ii) Subsistence allowance
- iii) Tenure post
- iv) Honorarium
- v) Foreign Service

Marks: 10+10(2x5) =20

Q.2 a) PSPCL has made some major amendments in G.P. Fund Regulations during the year 2011. Give out the provisions contained in amended regulation No.14.

- b) Explain in detail the features contained in substituted regulation relating to deposit linked insurance scheme.

Marks: 10+10=20

Q.3 a) What is single tender system? Explain the powers delegated under single tender system with special reference to the conditions attached thereto.

b) Can Head of Department re-delegate financial powers to subordinates? Explain quoting relevant regulations.

c) Can interest free advance be made to firms/suppliers? Explain quoting relevant regulations/powers.

Marks: 10+5+5=20

Q.4 a) What do you mean by Time Bound Promotional Scale and advance promotional increment? When and from which date it was introduced? Explain the scheme with latest provisions made?

b) What concessions are admissible to an employee when he is recalled compulsorily before the expiry of leave? Explain quoting relevant regulation.

c) How is the period of overstayal of leave treated for increment duty and leave? Explain with relevant regulation of MSR.

Marks: 10+5+5=20

Q.5 a) Fix the pay of an employee whose service details are as under:-

Basic pay on 1.1.1996 : Rs.8550 (As JE in pay scale of

Rs.7750/14500)

DNI : 1.6.1996

Extraordinary leave: 1.4.96 to 31.5.96

Promoted as AE on 16.7.1996

Two increments stopped with future effect on 1.2.1999.

23 year advance promotional increment due on 1.6.2000

One increment stopped without future effect vide office order dated 15.5.2003.

Two AGI stopped without future effect vide Office Order issued on 20.2.2004.

Passed Departmental Exam. for Engg. Officers on 30.4.2002

Promoted as AEE on 1.1.2001.

- b) What are the facilities and concessions admissible to the family members of an employee of the Corporation who die while in harness?**

Marks: 15+5=20

SAS PART-1
PAPER-1 (Works) Session 1/2014
Question no.1

- i) The head purchases should ordinarily exhibit a credit balance being the balance of unadjusted credits afforded to it on account of non-receipt of debit advices. A debit balance under this head clearly shows that payment has been made in anticipation of arrival of stores. It is practically impossible that the debit could precede the store by two years. The circumstances under which stores were not received for such a long period be investigated by reference to payment voucher, stock accounts and other records.
- ii) The issue of material in excess of the bonafide requirement of the work is serious irregularity and matter will accordingly be reported to Superintending Engineer. Further, the issue rate of material will be compared with the market rate and if it was appreciably lower than market rate, the matter for the recovering the loss from the official responsible for excessive issue will also be considered.
- iii) The divisional officer should have kept constant watch over the progress of the expenditure on the work in terms Para 3.18 of Capital Expenditure and Fixed Assets Manual and if he anticipated an excess, step should have been taken to revise the estimate with the sanction of the competent authority. The expenditure incurred in excess of the sanctioned estimate will now be regularized.
- iv) An excess payment on account of increase in the price of nuts and bolts can be made only if there was a price variation clause in the purchase /contract order, otherwise the contractor having agreed to execute the work at a specified rate is not entitled to such payment.

SAS PART-1**PAPER-1 (Works) Session 1/2014****Question no. 2(a)**

Turnkey job (lump sum contract) is a contract in which the contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specifications for a fixed sum.

The following are its essential characteristics:-

- (i) A schedule of rates is specified in order to regulate the amount to be added to or deducted from the fixed sum on account of additions and alterations not covered by the contract.
- (ii) Except as provided in clause (i) no illusion is made in the contract to the departmental estimate of the work, schedule of rates or quantities of work to be done.
- (iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations, and supply & delivery of heavy machinery such as switchgear, power equipment etc.

Electrical works executed by the suppliers of equipment as Turn key Jobs fall under this category.

The point of special importance in the form of lump sum contract is that the competent authority in consultation with the Legal Advisor of the Board shall prescribe the form of contract. This condition must be observed in drawing up such contracts.

The contract agreement must contain:-

- (i) Schedule of billing/payment
- (ii) Schedule of materials to be supplied departmentally
- (iii) Advance payable to the contractor, if any, and
- (iv) Secured advance payable, if any.

Payments for Work Done

Subject to the terms of the contract as such subsidiary instructions as may be laid down by the Board to ensure that the works are executed in accordance with the prescribed specifications, plans and drawings, payments for work done are not made to the contractor otherwise than on the certificates of the officer in charge of the work.

Whenever it is proposed to make an intermediate payment, a certificate shall be issued by the officer in charge of the work (not below the rank of AE/AEE), to the effect that by superficial or general measurement or by some other suitable method laid down by the Board (which should be specified) he has satisfied himself that the value of the work done is not less than a specified amount in conformity with the contract agreement and that with the exception of authorized additions and alteration. It has been done according to the prescribed drawings and specifications.

In case of final payments, in addition to a record of detailed measurements in respect of additions and alternations, there should be a

SAS PART-1**PAPER-1 (Works) Session 1/2014**

certificate of completion of the work according to the prescribed drawings and specifications signed by the officer in charge of work (AE/AEE) and approved by the Divisional Officer.

In order that a proper financial control is exercised over such payments made, it is necessary that the accounts of additions and alterations should be kept quite distinct from those of the rest of work. The payment of addition and alteration may be made before the completion of work, if detailed measurement book (form CE-01) in case of civil works and measurement book for lump sum contracts (form CE-30A) in case of electrical work.

In case of contract for supply and delivery of heavy machinery such as switchgear power equipment etc. the measurement book for Lumpsum contracts (Form CE-30 A) as per description, specifications and schedule of materials covered in the contract.

All intermediate payments made to the contractor under the lumps sum contract as well as payments for measured up additions and alterations shall be treated as advance payments and entered in columns 1 to 5 of Memorandum of payments. These payments shall be charged to Account code 25.511/26.511 Advances to suppliers/contractors for works capital/O&M as the case may be. However, in case of Electrical works executed, as Turn Key Jobs the intermediate payments made to the contractor shall be charged to Account Code 15.1 -Contracts in Progress.

Question no. 2(b)

Stock storage charges denotes the charges levied on all issues of stock for capital works to cover such actual expenditure as is incurred after the acquisition of stores, on work charged establishment employed on handling and keeping initial accounts, custody of stock and maintenance of the store godown or yards etc.

- 1) An annual estimate of Store Incidental Expenses is prepared. The estimate shall cover following type of expenses:
 - a) Material related expenses classified under Account Head- 76.2- Material Related Expenses and
 - b) Store Godown/Yard expenses. These will include;
 - i) Work charged and daily labour employed on handling of stores and custody of stock and
 - ii) maintenance of store godowns or rent of hired building exclusively used for stores. Where hired buildings are used for office, stores repair, and rental charges of such buildings should be distributed proportionately according to the plinth area of the building.
 - c) The estimated expenditure will thus appear under the following heads:
 - 74- Repair and Maintenance
 - 75- Employee Cost (Work charged and daily Labour)
 - 76- Administration and General expenses (relating to material related expenses and store godown/yard expenses)

SAS PART-1
PAPER-1 (Works) Session 1/2014

Question no.3

- i. As per Basic accounting principals and policies 2.65 read with 28.6 Capital expenditure and Fixed Assets Manual, the retrospective reworking of accumulated depreciation owing to change in the amount of cost of an asset shall be made only where the increase /decrease in the amount of cost is more than :-
- Rs 50000/- of an asset and
 - 20% of the cost booked earlier
- In all other cases, the depreciation in the balance life of the asset should be increased or decreased proportionately so that 90% of full cost is depreciated over the estimated useful life of the asset.
- ii. As per 2.57 of Basic Accounting Principles and Policies read with 28.8 of Capital expenditure and Fixed Assets Manual the provisional depreciation can be provided :
- a. When precise cost of asset is not known
 - b. Estimate useful life of the asset is not known
 - c. The responsibility for maintenance and / or accounting of newly constructed / acquired assets is not known
- iii. As per Capital Expenditure and Fixed Assets Manual Para 37.3 the foreman is authorized to record measurement in the measurement book. The action of executive engineer is within rules.
- iv. As per IUT manual chapter 4 the IUT bill cannot be accepted partly. The action of XEN is not in line with the instructions.
- v. As per 3.28 to 3.30 and 6.32 of Capital Expenditure and Fixed Asset Manual
- (i) The sanction to an estimate for a work (as distinct from annual repairs)will ordinarily cease to operate after a period of five years from the date upon which it was accorded, but the acceptance by the competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as reviving the sanction to the estimate for the year in which the provision is made. In case of DS/RE Organizations, the validity period of estimate shall be one year. In case of Operation and RE Organization , SE /Operation is empowered to extend the validity period of the sanctioned estimates up to One and half year from the date of sanction in respect of bifurcation of 11 KV feeders, 11KV inter linking lines, replacement of 11 KV defective/obsolete breakers and deposit estimates. The CE/ operation is empowered to extend the validity period of such sanctioned estimates up to two year years the date of sanction of the estimate.
- ii) The sanction to an annual repair estimate lapses on the last day of the working year. If, however, inconvenience would arise in any exceptional case from the stoppage of the work on the fixed date, the repairs may be carried on to completion, the expenditure after that date being treated as expenditure against a fresh repair estimate for the next working year.
- iii) Estimate for special repairs remain current till completion of the repairs in the same manner as estimates for capital works.

SAS Part-1						
(Paper-1) Session 1/2014						
Question No.4						
Running Account Bill						
Name of the contractor :		P.R.Infra .Co.				
Name of the work:		Providing road and culverts for power house no.-1				
Sr. No. of this Bill:		Second running account bill				
No. and date of previous bill:		First running account bill				
Item No.	Item of Work	Unit	Rate	Quantity up to date	Payments	
					Up to date	Since Previous Bill
1	Excavation in ordinary soil including 4 ft lift and 300 ft lead	Cu ft	Rs.14.30 after adding 10%	20000	Rs.286000	0
2	Providing road with 9" thick granite boulder soling	Sq ft	Rs.44.00 after adding 10%	10000	Rs.440000	Rs.88000
3	Providing foot path with 6" boulder soling	Sq ft	Rs 33.00 after adding 10%	1000	Rs.33000	Rs.9900
Total value of workdone (A)					Rs.759000	Rs.97900
Deduct the value as shown on previous bill					Rs.661100	
Net value of work done since previous bill (F)					Rs.97900	Rs.97900
Rs Ninty seven thousand nine hundred only						
Memorandum of payment						
1	Total value of work done actually measured (A)					Rs.759000
2	Total up to date advance Payment (B)					0
3	Total up to date secured advance (C)					0
4	Total (1+2+3)					Rs.759000
5	Total amount of payment already made as per first running account bill					Rs.661100
Payments now to be made:-						
a) By recovery of amounts creditable to this work						
	i	Cost of cement	Rs.5500			
b) By recovery of amounts creditable to other works or heads of account:-						
	i	Security deposit @5%	Rs.4895			
	ii	Income tax@2%	Rs.1958			
	iii	Court attachment order	Rs.3500			
	Total (i+ii+iii)		Rs.10353			
Total recoveries (a+b)					Rs15853	
c) By cheque					Rs.82047	
Pay Rs 82047/- Rs Eighty two thousand forty seven only by cheque.						

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SAS-1/5-1/2014/R-1

SAS Part-1 Session 1/2014 PAPER-1(Works)

Question no.5

Cash Book of Executive Engineer/Operation Division Model Town Jalandhar for the Month of 10/2009

Receipt side										Payment side							
Date of receipt	Voucher No./ Receipt No.	Particulars of receipt	Amount	Receipt by adjustment	Sl. Folio	Classification		Date of Payment	Voucher No.	Particulars of receipt	Cash payment	Bank Payment		Payment by adjustment	Sl. Folio	Classification	
						Account code	Name of the work/Estimate etc.					Cheque No. (with No. of cheque book)	Amount			Account code	Name of the work/Estimate etc.
1.10.2009		Opening Balance 1.Currency Notes=Rs.22000 2.Coins =Rs.100 3.Revenue Stamps=Rs.500 4.Postal order=Rs.400 5.Self Cheque=Rs.2500	25500			24.110	Cash in hand	2.10.2009	PIS	By Remittance into Bank	400					24.501	Remittance into bank
								8.10.2009	1	By issue of temporary advance to SDO for making payment to workcharged staff	15000					24.230	Temporary advance to staff
9.10.2009	Contra entry of Voucher no.2	To adjustment of temporary advance given to SDO on 8.10.2009 vide voucher no.1 and balance amount deposited	1000	14000		24.230	Temporary advance to staff	9.10.2009	2	By adjustment of temporary advance issued to SDO on 8.10.2009 vide Vr. No.1				14000		75.1, 75.3, 75.4	Salary/ADA and other allowances
								15.10.2009	3	Purchase of postage stamps	5000					76.112	Postage and telegram
17.10.2009	Contra entry of Voucher no.4	To adjustment of recoveries made from the bill of the contractor paid vide vr. No. 4 dated 17.10.2009 Water charges Penalty/fine for delay in work Income Tax		100 1000 400		62.930 62.930 46.923	Other incomes Other incomes Income tax	17.10.2009	4	By payment to contractor Gross amount=20000 Cost of water=100 Penalty for delay in work=1000 Income tax= 400 Net payable=18500		3/1600	18500	1500		74.2	Work concerned
								20.10.2009	5	Purchase of stationery	3000					76.153	Printing and stationery
29.10.2009	Contra entry of Voucher no.6	To adjustment of recoveries made from the pay of the employees paid vide vr. No. 6 dated 29.10.2009 CPF subscription Refund of Advances LIC Income Tax		5000 3000 1000 1000		57.126 57.126 44.409 44.401	PF Trust PF Trust LIC Income Tax	29.10.2009	6	Payment of salary through Bank account the cheque drawn in favour of Manager SBOP		4/1600	90000	10000		75.1, 75.3, 75.4	Salary,ADA and other allowances
										Closing Balance	3100					24.110	Cash in hand
								31.10.2009		Certificate Certified that the cash in chest on this day checked and counted by me and found Rs. 3100/- (Rs. Three thousand one hundred only) which is correct. XEN/Operation Division Model Town Jalandhar							
		Total	26500	25500						Total	26500		108500	25500			

Ans. 1 (a)

- 1) Total energy charges @ 633paise/Kwh $(1750000 \times 633) = 11077500$
- 2) MMC $5000 \times 478 = 2390000$
- 3) Less rebate @20 paise/unit (being on 66 KV) = 350000
- 4) Power Factor = $1750000/1850450 = 0.95$ hence no rebate
- 5) Demand surcharge @ 750/KVA of excess MDI = 187500
- 6) Peak load exemption charges
 $770-125 = 645 \times 2.70 \times 3 \times 29 = 151510.5$
 After rounding- 151511
- 7) Meter equipment rent = $1.45 \text{ paise} \times 25000 = 362.5$
 $1.2 \text{ paise} \times 20000 = 240.0$
 602.5 after rounding 603
- 8) Service charges = 450
- 9) Total PSPCL's dues $(11077500 + 187500 + 151511 + 603 + 450 - 350000) = 11067564$
- 10) ED 13% of (1 - 3) = 1394575
- 11) Oct @ 10 p/unit = 175000
 Net payable amount (Rounded to 10 Rupee) = 12637139
 by due date
 Late payment surcharge within 7 days = 553378
 Amount payable within 7 days after due date = 13190518
 Late payable surcharge after 7 days = 1106756
 Amt. payable after 7 days of due date = 13743895

Ans 1 (b)

i.	Electric Motor Single Phase	5BHP x 0.746 Kw	3.73Kw
ii.	Electric motor three phase	50 x 0.746 Kw	37.30 Kw
iii.	Light point	59 x 0.040 Kw	2.36 Kw
iv.	Fan Point	13 x 0.060 Kw	0.78 Kw
v.	Wall socket (Single Phase)	$17/3 = 6 \times 0.060 \text{ Kw}$	0.36 Kw
vi.	Power Socket (Single Phase)	$7/2 = 4 \times 1 \text{ Kw}$	4 Kw
vii.	Power Socket (Three Phase)	$5/2 = 3 \times 6 \text{ Kw}$	18 Kw
viii.	AC (Non Standard)	3 x 2.5	7.5 KW
ix.	Two motors with approved Change over switch(Higher taken)	25 BHP x 0.746 Kw	18.65 Kw
x.	Welding set (Higher taken)	10 KVA x 0.4	4 Kw
		Total	96.68 Kw

Ans 2 (a)

In case the meter is stolen the accounts of a consumer will be overhauled for a period of direct supply in the same manner as is being made in the case of burnt meter. The procedure of overhauling is as under:

The accounts of the consumer will be overhauled for the period of direct supply on the basis of energy consumption of the corresponding period of the previous year. After calibrating for the changes of in load if any. In case the average consumption for the corresponding period of the previous year is not available the then consumer will be tentatively billed for the consumption to be assessed in the manner indicated in para-4 of annexure-8 of the Electricity Supply Code and related matters regulation-2007 and subsequently adjusted on the basis of actual consumption in the corresponding period of the succeeding year.

Ans 2 (b)

Sr. No.	Particular	First person responsibility
1)	Sending advice/billing data of industrial consumers	AE/AEE
2)	sending master files of GSC & industrial consumers	a) GSC = RA b) Industrial = AE/AEE
3)	Cases involving dishonourment of cheques	RA
4)	Recovery of defaulting amount	AE/AEE
5)	Acceptance of A&A form	a) RA in case of all categories for load upto 20 KW b) For all other cases = AE/AEE
6)	Issue of TDCOs	a) RA in case of all categories for load upto 20 KW (Except Govt. Connections) b) For all other cases = AE/AEE(Except Govt. Connections)
7)	Authenticity of amount with regard to refunds/charges entered in SC&A register	AE/AEE
8)	Action on exception reports	RA
9)	Issue of MCOs	RA
10)	Acceptance of Test Reports	a) RA in case of load upto 20 KW all categories for b) AE/AEE in all other cases

Ans 2 (c)

“unauthorised use of electricity” means the usage of electricity –

- i. by any artificial means; or
- ii. by a means not authorised by the concerned person or authority or licensee; or
- iii. through a tampered meter; or
- iv. for the purpose other than for which the usage of electricity was authorised; or
- v. for the premises or areas other than those for which the supply of electricity was authorized.”

Ans 3 (a)

- I. NRS Tariff
- II. NRS Tariff
- III. DS Tariff
- IV. DS Tariff
- V. NRS Tariff

Ans.3 (b)

Sanctioned load = 6.5 KW

Connected load = 8.0 KW

Category -DS

Amount of theft as per LDHF as below:-

$8 \times 30 \times 8 \times 0.30 = 576$ unit per month

From 1/4/12 to 31/8/12 FCA Charges - 4 paise/unit

$$100 \times (4.09 + 0.04) = 413.0$$

$$200 \times (5.49 + 0.04) = 1106.0$$

$$276 \times (5.81 + 0.04) = 1614.6$$

$$\text{Total} = 3133.6 \times 5 = 15668$$

From 1/9/12 to 30/11/12 FCA Charges - 14 paise/unit

$$100 \times (4.09 + 0.14) = 423.0$$

$$200 \times (5.49 + 0.14) = 1126.0$$

$$276 \times (5.81 + 0.14) = 1642.2$$

$$\text{Total} = 3191.2 \times 3 = 9573.6$$

From 1/12/12 to 28/2/13 FCA Charges - 16 paise/unit

$$100 \times (4.09 + 0.16) = 425.0$$

$$200 \times (5.49 + 0.16) = 1130.0$$

$$276 \times (5.81 + 0.16) = 1647.72$$

$$= 3202.72 \times 3 = 9608.16$$

From 1/3/13 to 31/3/13 FCA Charges - Nil

$$100 \times 4.09 = 409.0$$

$$200 \times 5.49 = 1098.0$$

$$276 \times 5.81 = 1603.56$$

$$= 3110.56$$

$$= 15668 + 9573.6 + 9608.16 + 3110.56$$

$$= 37960.32 \times 2 = 75920.64$$

Say 75921

<u>SOP</u>	<u>ED</u>	<u>OCT</u>
75921	9870	$576 \times 12 \times 0.10 = 691$
Already paid 18000	<u>2340</u>	<u>300</u>
<u>57921</u>	<u>7530</u>	<u>391</u>

Recoverable amount = $57921 + 7530 + 391 = 65842$

Compounding = $8 \times 3000 = 24000$

Ans 3 (c)

"Service Line" means any electric supply line through which electricity is, or is intended to be, supplied

- (i) to a single consumer either from a distributing main or immediately from the Distribution PSPCL's premises;

or

- (ii) from a distributing main to a group of consumers on the same premises or on contiguous premises supplied from the same point of the distributing main;

Ans 3 (d)

The Licensee may require a meter to be installed outside the premises of a consumer and in such an event, the entire cost of installing the meter outside the premises and providing a display unit within the premises will be borne by the Licensee. However, the cost of display unit will be treated as part of the meter cost while determining meter rentals. The display unit may not be installed by the Licensee if the consumer so opts. In such an event monthly rentals on this account will not be levied.

Ans 4 (a)

One time settlement scheme has been introduced to revive sick units which have been disconnected due to non-payment of dues to PSPCL. Under this scheme, consumer can restart his industry by depositing part of the defaulting amount due to him as per conditions specified in the CC 34/2013 read with CC 42/2013 which results in benefit of consumer as well as PSPCL. Various conditions of One time Settlement Scheme are as under:-

1. (a) One Time Settlement offer should be made only to those consumers whose connection is lying permanently disconnected atleast two year prior to submission of his request for availing one time settlement scheme. In case total outstanding amount includes current energy bills, consumer opting for One Time Settlement shall have to deposit current energy bills in full in addition to half of outstanding dues. The outstanding amount shall include charges at the time of PDCO on account of arrear of supply of power, wrong metering, Load Surcharge, Demand Surcharge, Power Factor Surcharge, Supply voltage surcharge as per General Conditions of Tariff/Schedule of Tariff. Further, no late payment surcharge/interest on the above defined outstanding /disputed amount shall be charged.

It is clarified that outstanding amount shall not include cases of theft and unauthorized use of electricity and also octroi & electricity duty.

In case the disputed amount on this account is upto Rs.1 Crore/ more than 1 Crore to Rs.2 Crore/above Rs. 2 Crore, the recoverable amount shall be 50% / 45% (min. of 50 lac) /40% (Min of 90 lac) respectively.

1. (b) No service connection charges shall be recovered on reconnection if the full cost of the service line or fixed service connection charges (as applicable) has already been recovered at the time of release of connection in the first instance irrespective of the fact that the service line has been dismantled later-on or used elsewhere in releasing load to some other consumer. However, the difference of cost worked out at the prevalent per KW service connection charges and cost/SCC already deposited at the time of release of connection. If any, should be recovered at the time of reconnection.

The Proviso of this clause shall be applicable in case reconnection is sought for within 5 years from the date of PDCO

In addition to above, MMC (from TDCO to RCO) be recovered @ 25% of current rates and shall not be worked out for more than one year.

1. (c) Recoverable amount shall be worked out as under:-
 - (i) 100% current S.O.P bills, if any applicable upto TDCO.
 - (ii) 50% / 45% (Min. of 50 lac)/ 40% (Min of 90 lac) of disputed amount charged as arrears whichever is applicable as per para 1(a) above.
 - (iii) 25% of MMC (From TDCO to RCO) as applicable as per para at 1(b).
 - (iv) Service connection charges if applicable as per para 1(b).
- 2(a) In case of exchange of property from one person to other through auction the one time settlement of recovering 25% total disputed amount as outstanding at the time of permanent disconnection plus 100% of current SOP bills on actual consumption basis, if any, be offered to the new occupant of the premises if he comes forward to get restored the disconnected electric connection.
- 2(b) Recoverable amount shall be worked out as under:-
 - (i) 100% current S.O.P bills, if any applicable upto TDCO.
 - (ii) 25% of disputed amount outstanding at the time of PDCO.
 - (iii) 25% of MMC (From TDCO to RCO) as per para -1(b).
 - (iv) Service connection charges if applicable as per para-1(b).
3. One month advance consumption deposit shall be recoverable in full at the time of RCO and may be got deposited at the current rate as applicable to new connections this deposit shall be kept as such by PSPCL for a period of two years so that in case of default in the payment due on account of sale of power could be adjusted.
4. Initial security if already adjusted shall be revived without asking for any fresh amount on this account and disputed amount shall be correspondingly enhanced.
5. Initial security at prevalent rates shall be recovered if change of name is involved.
6. **Facility of installments:**

In case of request for installments, 25% of total outstanding amount (total of 1(c) & 4 or 2 (b) & 5) may be recovered at the time of RCO & balance in maximum 12 monthly installments with rate of interest per month for balance installments as per SBI's short term prime landing rate (PLR) prevalent on first of April of the relevant year, as provided in Supply Code. However, the monthly advance bill (shall be recovered in full (on the basis of average of last six monthly bills before TDCO) at the time of RCO.

- 7 (a) Facility of one time settlement to consumers whose cases are pending before various Forums/ Courts is offered after the withdrawal of such cases by them from the Forums/ Courts.
- (b) Once a relief under this package is availed, no further review /relief shall be admissible & the case finalized under this package shall not be referable to any DSC/Forum for redressal of grievances of consumer/ Ombudsman/ Judicial Courts etc.

- (c) This package shall also be available to those consumers who are not to get reconnection but want to clear the outstanding amount to get No due certificate from PSPCL.
- (d) This one time settlement scheme shall be valid /effective upto 31.03.2014.

NOTES

Before allowing reconnection, following guidelines shall be strictly implemented:-

1. This scheme shall remain effective till 31.03.2014. During this period the willing industrial consumers shall required to submit their option/undertaking along-with A&A forms and relevant documents to the respective Operation Sub-Divisions for one time settlement. A&A forms, complete technical data for allowing reconnection and detail of charges as recoverable from the consumer shall be forwarded by the SDO/Op. to the competent authority as per existing instructions and through Xen/SE as applicable. The load Sanctioning Authority shall approve the A&A forms (after feasibility clearance where applicable) along with charges recoverable from the consumer and shall also allow requisite installments provided under the above scheme.
2. General category of Industrial consumers shall be required to deposit Rs.2,000/- as processing fee along-with their option/undertaking whereas in case of Power Intensive Units, the processing fee shall be Rs.5,000/-. However, this fee shall be adjusted towards their final settlement bill. In case consumer fails to deposit the requisite charges for reconnection intimated through the subsequent notice then the processing fee deposited with the Board shall be forfeited and the consumer's request for allowing reconnection shall be deemed to be cancelled.
3. After sanctioning of the A&A forms by the competent authority and receipt of the case by AE/AEE/XEN, the consumer shall be issued 10days registered notice for depositing the requisite charges for allowing reconnection. NOC from PPCB (in case the period of disconnection is more than one year) shall be supplied by the consumer before actual reconnection. While working out the charges recoverable from the consumer MMC shall be based for the period from the date of PDCO till the date of option submitted by the consumer.
4. Before allowing reconnection the consumer shall also give an undertaking for deposit of balance amount through installments as decided by the Load Sanctioning Authority.
5. The cases which do not involve any system/loading conditions constraints shall be processed/decided within 10 days on receipt of option of the consumer. But the cases which require fresh technical feasibility clearance shall be processed as specified in Supply Code. The case shall be submitted complete in all respects.
6. The above scheme shall be available only to such consumers where the PDCO has been affected atleast two year prior to submission of his request.
7. DY.CE/SE/OP.and ADDL.SE/Sr.Xen/Op shall call meeting of permanently disconnected consumers & apprise them of consumer friendly one time settlement policy. Fortnightly review of cases may be sent to OSD to CMD.
8. It is clarified that scheme does not include the cases of theft and unauthorized use of electricity as per Regulations 36&37 of PERC (Supply Code and Related Matters) Regulations,2007.

Ans 4 (b)

When a consumer is found to have more than one connection in a premises in the same or different names, the PSPCL will:

- (i) after serving a notice for clubbing of connections, effect supply at one point in case the consumers located in the premises are entitled to one connection only;
- (ii) on request, effect supply at one point if two or more consumers in the same premises have a distinct identity but are under the control of the same person(s);
- (iii) within 3 months of the service of notice on the consumer/receipt of request from the consumer, switch over to HT supply if connected load of all such entities in the premises exceeds 100 KW;
- (iv) within 6 months of the service of notice on the consumer, convert supply to 33 KV/66 KV at the consumer's cost if the total contract demand exceeds 2500 KVA.

All such consumers will from the date of service of notice be billed under the tariff category applicable to the total connected load / contract demand.

Note : Voltage surcharge will be levied in the event of supply not being converted to voltage levels specified in (iii) and (iv) above.

A consumer will be treated as a distinct entity and deemed to be an independent establishment, if :

- i) there is a distinct establishment and a separate unit on premises owned or taken on lease/rent,
or
- ii) it is registered as a separate entity/firm under the relevant law
- iii) it holds a separate Sales Tax/VAT number and is independently assessed to Income Tax.

Ans 5 (a)**Rates of initial security for consumers covered under spot billing:-**

Domestic Supply	a) With load upto 50 KW	- Rs. 370/-
	b) With load 50 KW & above	- Rs. 185/-
NRS	a) With load upto 50 KW	- Rs. 470/-
	b) With load 50 KW & above	- Rs. 235/-
SP		- Rs. 250/-
MS		- Rs. 375/-
Large Supply	a) General	- Rs. 590/- per KVA of contract demand
	b) PIU's	- Rs. 750/- per KVA of contract demand
Bulk Supply		- Rs. 750/-
Public lighting		- Rs. 1000/-
Railway Traction		- 550 per KVA of contract demand

Ans 5 (b)

Monthly Average Power Factor for DS consumers having load exceeding 100 KW = 0.90 ✓

Monthly Average Power Factor for NRS consumers having load exceeding 100 KW = 0.90

Ans 5 (c)

Rebate of 12% in case of Domestic Supply and 10% in case of NRS is allowed in addition to any other rebate on electricity consumption charges as admissible under the General Conditions of Tariff. ✓

Ans 5 (d)

- i) Within thirty days from the date of compliance of the Demand Notice where no augmentation, erection and extension of distribution main or commissioning of new sub-station or power transformer is required for effecting such supply, ✓

In cases where augmentation/extension of a distribution main or augmentation of power transformer/distribution sub station is required but there is no requirement of erecting and commissioning a new distribution sub station or power transformer, the supply will be provided within the period specified hereunder :

Type of service connection requested	Period from date of compliance of Demand Notice within which the Licensee shall provide supply
Low Tension (LT) supply	45 days
High Tension (HT) supply	
- 11000 volts	60 days
- 33000 volts	120 days
Extra High Tension (EHT) supply	120 days

- (ii) SE/DS shall at the earliest but not later than fifteen days before the expiry of time schedule for release of connection seek approval of the Commission, through Nodal Officer for extension of period. In case connection is not released in time consumer can file his claim for compensation as per Standard of Performance approved by PSERC. ✓

- iii) The periods for providing supply will not be operative where the Commission is satisfied that;
- the Licensee is prevented from providing supply of electricity on account of cyclones, floods, storms and other occurrences beyond his control,
 - delay in providing supply of electricity is on account of time taken for statutory clearances, acquisition of land, or in obtaining right of way or approval of the Chief Electrical Inspector for installations at the applicant's or Licensee's end or for other reason beyond the reasonable control of the Licensee. ✓

Ans. 1 (a)

Section 135. (Theft of Electricity):

Shall be punishable with imprisonment for a term which may extend to three years or with fine or with both:

Provided that in a case where the load abstracted, consumed, or used or attempted abstraction or attempted consumption or attempted use -

(i) does not exceed 10 kilowatt, the fine imposed on first conviction shall not be less than three times the financial gain on account of such theft of electricity and in the event of second or subsequent conviction the fine imposed shall not be less than six times the financial gain on account of such theft of electricity;

(ii) exceeds 10 kilowatt, the fine imposed on first conviction shall not be less than three times the financial gain on account of such theft of electricity and in the event of second or subsequent conviction, the sentence shall be imprisonment for a term not less than six months, but which may extend to five years and with fine not less than six times the financial gain on account of such theft of electricity:

Section 136. (Theft of electric lines and materials) - shall be punishable with imprisonment for a term which may extend to three years or with fine or with both.

Section 137. (Punishment for receiving stolen property): shall be punishable with imprisonment of either description for a term which may extend to three years or with fine or with both.

Section 138. (Interference with meters or works of licensee): shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to ten thousand rupees, or with both, and , in the case of a continuing offence, with a daily fine which may extend to five hundred rupees

Section 139. (Negligently breaking or damaging works): shall be punishable with fine which may extend to ten thousand rupees.

Section 140. (Penalty for intentionally injuring works): shall be punishable with fine which may extend to ten thousand rupees.

Section 141. (Extinguishing public lamps): shall be punishable with fine which may extend to two thousand rupees

Section 142. (Punishment for non-compliance of directions by Appropriate Commission): shall pay, by way of penalty, which shall not exceed one lakh rupees for each contravention and in case of a continuing failure with an additional penalty which may extend to six thousand rupees for every day during which the failure continues after contravention of the first such direction.

Ans. 1(b)

1. THE GOODS ARE BOUGHT NOT FOR ANY CONSIDERATION - There must NOT be a sale transaction between a seller and a buyer; the buying of goods must NOT be for ANY consideration.
2. ANY PERSON WHO USES THE GOODS WITHOUT THE APPROVAL OF THE BUYER IS NOT A CONSUMER - As per the act rightful users of the goods is consumers although they may not be buyers at the same time. If any person other than buyer uses goods without buyers approval (Verbal or written) he is not consumer.

3. ANY PERSON WHO OBTAINS THE GOODS FOR 'RESALE' OR COMMERCIAL PURPOSES' IS NOT A CONSUMER - The term 'for resale' implies that the goods are bought for the purpose of selling them, and the expression 'for commercial purpose' is intended to cover cases other than those of resale of goods. When goods are bought to resell or commercially exploit them, such buyer or user is not a consumer under the Act.
4. IF THERE IS NO HIRING OR AVAILMENT OF SERVICES, THE PERSON IS NOT TREATED AS CONSUMER.

Ans. 2(a)

Section 19-

Any person who, does not receive a decision within the time specified in sub-section or clause (a) of sub-section (3) of section 7, or is aggrieved by a decision of the Central Public Information Officer or State Public Information Officer, as the case may be, may within thirty days from the expiry of such period or from the receipt of such a decision prefer an appeal to such officer who is senior in rank to the Central Public Information Officer or State Public Information Officer as the case may be, in each public authority:

Provided that such officer may admit the appeal after the expiry of the period of thirty days if he or she is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(2) Where an appeal is preferred against an order made by a Central Public Information Officer or a State Public Information Officer, as the case may be, under section 11 to disclose third party information, the appeal by the concerned third party shall be made within thirty days from the date of the order.

(3) A second appeal against the decision under sub-section (/) shall lie within ninety days from the date on which the decision should have been made or was actually received, with the Central Information Commission or the State Information Commission:

Provided that the Central Information Commission or the State Information Commission, as the case may be, may admit the appeal after the expiry of the period of ninety days if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(4) If the decision of the Central Public Information Officer or State Public Information Officer, as the case may be, against which an appeal is preferred relates to information of a third party, the Central Information Commission or State Information Commission, as the case may be, shall give a reasonable opportunity of being heard to that third party.

(5) In any appeal proceedings, the onus to prove that a denial of a request was justified shall be on the Central Public Information Officer or State Public Information Officer, as the case may be, who denied the request.

(6) An appeal under sub-section (/) or sub-section (2) shall be disposed of within thirty days of the receipt of the appeal or within such extended period not exceeding a total of forty-five days from the date of filing thereof, as the case may be, for reasons to be recorded in writing.

(7) The decision of the Central Information Commission or State Information Commission, as the case may be, shall be binding.

(8) In its decision, the Central Information Commission or State Information Commission, as the case may be, has the power to—

(a) require the public authority to take any such steps as may be necessary to secure compliance with the provisions of this Act, including—

(i) by providing access to information, if so requested, in a particular form;

(ii) by appointing a Central Public Information Officer or State Public Information Officer, as the case may be;

(iii) by publishing certain information or categories of information;

(iv) by making necessary changes to its practices in relation to the maintenance, management and destruction of records;

(v) by enhancing the provision of training on the right to information for its officials;

(vi) by providing it with an annual report in compliance with clause (b) of sub-section (/) of section 4;

(b) require the public authority to compensate the complainant for any loss or other detriment suffered;

(c) impose any of the penalties provided under this Act;

(d) reject the application.

(9) The Central Information Commission or State Information Commission, as the case may be, shall give notice of its decision, including any right of appeal, to the complainant and the public authority.

(10) The Central Information Commission or State Information Commission, as the case may be, shall decide the appeal in accordance with such procedure as may be prescribed.

Ans. 2(b)

- (a) The contractor shall submit all bills on the printed forms to be had on application at the office of the Engineer-in-Charge and the charges in the bills shall always be entered at the rates specified in the tender or in the case of any extra work ordered in pursuance of these conditions and not mentioned or provided for in the tender at the rates hereinafter provided for such works.
- (b) A bill shall be submitted by the contractor each month on or before the date fixed by the Sr. Executive Engineer for all works executed in the previous month and Sr. Executive Engineer shall take or cause to be taken the requisite measurement for the purpose of having the same verified and the claim, as far as admissible, adjusted, if possible before the expiry of ten days from the presentation of bill, if the contractor does not submit the bill within the time fixed as aforesaid, the Sr. Executive Engineer may depute a subordinate to the measure up the said work in the presence of the contractor, whose counter signature to the measurement list will be sufficient warrant, and the Sr. Executive Engineer may prepare a bill from such list which shall be binding on the contractor in all respects.
- (c) No payments shall be made for works estimated to cost less than rupees ten thousand, till after the whole of the works shall have been completed and a certificate of the completion given. But in the case of works estimated to cost more than rupees ten thousand the contractor shall on submitting the bill thereof be entitled to receive a monthly payment proportionate to the part thereof when approved and passed by the Engineer-in-Charge, whose certificate of such approval and passing of the sum so payable shall be final and Conclusive against the contractor. But all such intermediate payments shall be regarded as payments by way of advance against the final payment only and not as payments for work done actually done and complete and shall not preclude the requiring of bad, unsound and imperfect or unskilful work to be removed and taken away and reconstructed or reerected or be considered as an admission of the due performance of the contract, or any part thereof in any respect, or the accruing of any claim, nor shall it conclude, determine, or affect in any way the powers of the Engineer-in-Charge under these conditions, or any of them as to the final settlement and adjustment of the accounts or otherwise, or in any other way vary or affect the contract. The final bill shall be submitted by the contractor within one month of completion of the work otherwise the Sr. Executive Engineer's certificate of the measurement and of the total amount payable for the work accordingly shall be final and binding on all parties.
- (d) After the work is completed, final bill would be paid on the certification of an officer not below the rank of Sr. Executive Engineer that the work is done according to drawings and specifications attached to the tender, if any additions and alterations have been carried out, detailed measurements in respect thereof shall be recorded and extra payments or deduction are to be regulated as per item rates quoted by the contractor while submitting the tender and if there are any items in the additions and alteration for which the contractor has not quoted a rate, the payment shall be regulated as per clause for "extra items".

Ans. 3(a)

PENALTY/DAMAGES FOR DELAY IN DELIVERY

If the supplier fails to deliver the material/equipment within the stipulated delivery period of the Purchase order/Contract, the same is liable to be rejected and if accepted, the supplier shall be liable to pay as penalty charges, a sum of Rs.0.5% (half of one percent) of the cost of undelivered supply/incomplete equipment per month of delay or part thereof not exceeding maximum limit of 5% of the cost of complete unit of undelivered equipment so delayed. There will be a slack of one month that will not entail any penalty and will not involve any additional financial implication. Delay beyond slack period will attract penalty for the period of delay including slack period. However, there will be no penalty/liquidated damages in respect of purchase of proprietary items.

Ans. 3(b)

NEGLIGENCE & DEFAULT

- (i) In case of negligence on the part of supplier/Contractor to execute the order/contract with due diligence and expedition and to comply with any reasonable orders given in writing by the purchaser in connection with the purchase Order/Contract of any contravention in the provision of the purchase order/Contract, the purchaser may give 21 days notice in writing to the supplier/Contractor to make good the failure or neglect or contravention and if the supplier/contractor fails to comply with the notice within time considered to be reasonable by the purchaser, he will suspend terminate business dealings with the firm for specific period.

"The authority who approve the decision will be Member/Incharge /WTMs in case of purchasing authority being Committee/WTDs or the Board respectively."

"The action taken under this clause would be notified to all the purchasing agencies and other Board's by the concerned purchasing authority of PSPCL".

- (ii) Further in case of such default by the Supplier/Contractor, the purchaser may also suspend business dealing with the supplier/Contractor apart from claiming reasonable compensation/damages, forfeiture of security etc.

Ans. 4(a)

Section 9- The Central Government may, from time to time, for the purposes of facilitating the promotion and development and enhancing the competitiveness of micro, small and medium enterprises, particularly of the micro and small enterprises, by way of development of skill in the employees, management and entrepreneurs, provisioning for technological upgradation, providing marketing assistance or infrastructure facilities and cluster development of such enterprises with a view to strengthening backward and forward linkages, specify, by notification, such programmes, guidelines or instructions, as it may deem fit.

Section 10- The policies and practices in respect of credit to the micro, small and medium enterprises shall be progressive and such as may be specified in the guidelines or instructions issued by the Reserve Bank, from time to time, to ensure timely and smooth flow of credit to such enterprises, minimise the incidence of sickness among and enhance the competitiveness of such enterprises.

Section 11- For facilitating promotion and development of micro and small enterprises, the Central Government or the State Government may, by order notify from time to time, preference policies in respect of procurement of goods and services, produced and provided by micro and small enterprises, by its Ministries or departments, as the case may be, or its aided institutions and public sector enterprises.

Section 12- There shall be constituted, by notification, one or more Funds to be called by such name as may be specified in the notification and there shall be credited thereto any grants made by the Central Government under section 13.

Section 13- The Central Government may, after due appropriation made by Parliament by law in this behalf, credit to the Fund or Funds by way of grants for the purposes of this Act, such sums of money as that Government may consider necessary to provide.

Section 14- (1) The Central Government shall have the power to administer the Fund or Funds in such manner as may be prescribed.
(2) The Fund or Funds shall be utilised exclusively for the measures specified in sub-section (1) of section 9.
(3) The Central Government shall be responsible for the coordination and ensuring timely utilisation and release of sums in accordance with such criteria as may be prescribed.

Ans. 4(b)

Allocation of expenditure between Capital and Revenue

A. i. Allocation of expenditure between Capital and Revenue will be made on the fundamental principle that no expenditure will be charged to Capital, unless it has the effect of improving and/or adding to the assets of the PSPCL and when such addition/improvements exceed Rs.5000/- in each case. All expenditure which do not fulfil this criterion will be charged to "Revenue".

ii. In case, however, the PSPCL feels that sufficient Revenues are not available to accommodate any such charge e.g. in the case of renewals and replacement involving huge amounts during any particular year, it may authorise the capitalisation of a part amount involved. Such capitalisation will, however, be purely temporary to be written off in the subsequent years.

B. 1. CAPITAL WILL BEAR:

- I. the cost of land
- II. the first cost of construction or equipment of all assets.
- III. the cost of additions to such assets.

- IV. the cost of replacements where there has been an addition to or increase in the assets for more than Rs.5000/- in each case.
- V. the cost of posts specially created for the construction;
- VI. the share of cost of revenue establishment utilised for execution & supervision of Capital Works at such rate as may be prescribed by the PSPCL from time to time;
- VII. Operating, maintenance and management expenses met out of capital under Section 59 of the Act;
- VIII. Interest on bonds and stock not guaranteed under Section-66 met out of capital under Section 59 of the Act.

Note: Purchase of assets will also be governed by this regulation.

2. CAPITAL WILL NOT BEAR THE COST OF:

- I. any temporary or experimental works;
- II. any new construction or addition unless its cost, exceeds Rs.5000/- in any case. This limit does not, however, apply to expenditure on all non-service connections, extensions and new lines installed at consumers premises, the cost of which will be charged to capital.

3. Capital will receive credit for:

- I. the value as included in the block amount (determined by means of a hypothetical estimate if necessary) of an asset if it is abandoned, sold or otherwise disposed of and is not replaced.
- II. the value as included in the block account (determined by means of a hypothetical estimate if necessary) of an asset if it is replaced;

C. Operating Expenses will bear debits for :-

- I. the cost of all such assets which are not debitable to capital e.g. cost of minor additions or improvements upto Rs.5000 temporary works etc.
- II. the cost of renewals which are necessary for the normal maintenance of works;
- III. normal depreciation due for the year of account calculated in accordance with the provisions of the act.
- IV. instalment in respect of the Arrears of Depreciation relating to the period prior to the formation of the PSPCL.
- V. arrears, if any, in respect of normal depreciation referred to in clause(iii) accumulated after the formation of the PSPCL;
- VI. Operating, maintenance and management expenses and interest on bonds and stock not guaranteed under Section 66 of the Act met out of Capital in the first instance;
- VII. the amount of all expenditure not debitable to capital or the Depreciation Reserve Fund under any general or specific orders e.g. shifting of lines and wires, apparatus and plant and repairs which are not of the nature of renewals are always charged to Revenue;
- VIII. intangible assets written off, which were not charged to revenue initially;
- IX. the other appropriations which are permissible to be met out of revenue such as interest on bonds and stock, guaranteed under Section 66, interest on sums paid by the State Govt. under guarantee under that Section, interest on loans advanced or deemed to be advanced to PSPCL under Section 64, including arrears of such interest, amount utilised in the reduction of tariffs or for such other purposes beneficial to electrical development in State as PSPCL may think fit and contribution to the consolidated fund of the state for repayment of interested free loans or otherwise.

Ans. 5(a)

Managing Committee for administering PSEB/Powercom and Transco in its 01/2010 meeting held on 21.04.2010 at Patiala resolved to adopt the notifications, Circulars, Regulations, Manuals, Procedures, Rules, Instructions and Norms of erstwhile PSEB till the formation of new regulations.

Ans. 5 (b)

Regulation 9 of Employees Conduct Regulations states that- No PSPCL employee shall except with the previous sanction of PSPCL, own wholly or in part or conduct or participate in the editing or management of any newspaper or other periodical publication.

No PSPCL employee shall except with the previous sanction of PSPCL or of the prescribed authority or except in the bonafide discharge of his duties participate in a radio broadcast or contribute an article or write a letter to a newspaper or periodical either in his own name or anonymously or pseudonomously or in the name of any other person.

Provided that no such sanction shall be required if such contribution broadcast or writing is of a purely literary, artistic or scientific character.

Since Mr. Akash is a freelance columnist and is writing of a literary nature, he does not require prior sanction.

Ans. 5 (c)

Regulation 14 (1) of Employees Conduct Regulations prohibits an employee of PSPCL and any member of his family from accepting any gift from any individual having official dealings with him or from industrial or commercial firms, organizations etc.

The term Gift includes free transport, boarding lodging or other service provided by the person other than a near relative or personal friend having no official dealings with the employee.

So, in the instance case, Sh. Kamal has violated the existing regulations of PSPCL.

Ans. 5 (d)

As per Chairman Power Rules-1959, Part-IV Rules-29,30 and 31, the following are ways and means for arranging the money by PSPCL

1. Particular of borrowing to be furnished to Govt. whenever PSPCL makes an application for sanction of Govt. to borrow, it shall furnish to the Govt. such particulars of the amount, purpose, mode and circumstances of proposal borrowing as the Govt. may require.
2. In addition to any loans from the Govt. the PSPCL may, with the previous sanction of the Govt. raise or borrow any sum from other source by issuing debentures, bonds, stock and or from Banks etc.
3. PSPCL may receive deposit and issue certificates for fixed terms as approved by the Govt.
4. PSPCL may for meeting by current expenditure borrow (within the limits fixed by the Govt.) or raise any sum of money by way of temporary loan, Cash credit or overdraft from the Bank or otherwise as the case may be.

Model Solution SAS-I Session 01/2014

Ans:1 (a) As per Reg.3.3 of PSEB MSR Vol.I, Part I, except where the Board by general or special order direct otherwise, the following classes of Board employees are exempted from producing a Medical Certificate of fitness :-

- 1) A Board employee appointed in a temporary vacancy for a period not exceeding six months.
- 2) A temporary employee of the Board/Government who has already been medically examined in one office if transferred to an other office without a break in his service. The person concerned should, however, obtain a certificate from the Head of Office from which he is transferred to the effect that he had already produced the requisite Medical Certificate of health.
- 3) A retired Board employee re-employed immediately after retirement.
- 4) Employees re-employed after resignation if the resignation was for taking another employment under govt. or quasi-govt./body for which he applied with the approval of and through the appropriate deptt. authority.
- 5) Besides above, persons appointed to a Gazetted estt. from non-gazetted estt.

(Marks 10)

Ans.1(b)

- (i) Ministerial employee means a corporation employee belonging to PSEB (now PSPCL) Ministerial services Class III, whose duties are entirely clerical, and any other class of Corp. employees specially defined as such by general or special order of the Corporation.
- (ii) Subsistence allowance means a monthly payment made to an employee of corporation who is placed under suspension and is not in receipt of any other pay or leave salary.
- (iii) Tenure post means a permanent post which an individual Corp. employee may not hold for more than a limited period.
- (iv) Honorarium means a recurring or non-recurring payment granted to a corporation employee from the funds of the Corp. as remuneration for special work of an occasional nature or intermittent character.
- (v) Foreign service means service in which a Corp. employee receives his pay with the sanction of the Corp. from any source other than the revenues of the Corp.

(Marks 2x5=10)

2

Ans:2(a) Amended Regulation No.14 contains provisions regarding advances from the funds. (refundable advances)

Reg.14(1) is regarding temporary advances (refundable advances) that can be granted to a subscriber from the amount standing to the credit in the fund by the competent authority. Advances under this reg. can be granted for customary ceremonies like Mundan sanskar, naamkaran, dastar bandi, illness of employee or persona actually dependent upon him, marriage, purchase of vehicle, consumer durables etc.

Reg.14 (1-A) deals with other conditions attached with sanctioning of refundable advances. e.g. total refundable advances may be limited to 10 during entire service. Advance shall not exceed 50% of amount at credit. Refundable advances can also be granted upto one month's pay for any genuine purpose to be recovered in 12 months. Advance can also be granted to pay debts incurred for above purposes provided an application is made within 3 months after the event to which it relates. The term dependent has also been defined in this regulation for the purpose of grant of refundable advances.

(Marks 10)

Ans:2(b) Deposit linked Insurance Scheme has been defined in amended Regulation No.16(A). Under this scheme, consequent upon death of a subscriber, the entitled persons will also receive an additional amount equal to average amount standing to the credit of deceased subscriber during a period of thirty-six months immediately preceding the date of his death subject to a max. of Rs.10,000/-. This payment is further subject to the condition that average outstanding credit should not have fallen below these levels during last 36 months:

In case of class A employees: Rs.4000/-

In case of class B employees: Rs.2500/-

In case of class C employees: Rs.1500/-

In case of class D employees: Rs.1000/-

The subscriber should have put 5 years regular service. The Chief Accounts Officer shall be the competent authority to sanction payment of additional amount under Deposit Linked Insurance Scheme.

(Marks 10)

Ans:3(a) Single tender system is adopted for purchase of articles of proprietary nature. Under DOP 53, powers delegated to various authorities are as under:

Store purchase committee As per purchase regulations

CEs Rs.2.5 lacs

SE, Directors (design Research) Rs.62500/-,

Xen, REs, DD Research: Rs.25000/-,

AEs/AEEs (incharge of sub-divisions) Rs.12500/-

These powers under single tender system can be exercised subject to following general conditions:

(a) Purchases for specific works against sanctioned estimates only.

(b) Purchasing authorities are competent to allow 100% payment for purchase of proprietary articles required for op. & mtc. of Generation, transmission and distribution system after executing usual warranty on stamp paper from the suppliers. However purchasing authorities can waive off warranty wherever they consider it proper.

(c) Under this system purchases can be made after obtaining certificate from the firm that they are the manufacturers or sole agents of this article and that the rates quoted by them are identical with those approved by DGS&D. (Marks 10)

Ans:3(b) Under explanatory Note-7 attached to the Delegation of Powers, Heads of departments can re-delegate the financial powers to their subordinates stationed at their head-quarters on their own responsibility and subject to other restrictions as they may like to impose, provided that the financial powers re-delegated shall, however be exercised subject to the supervision and control of the delegation officer, provided further that the re-delegated powers shall be exercised personally by such officer and shall in no circumstances be further re-delegated. (Marks 5)

Ans:3(c) Under Sr.No.53 of Delegation of Power, purchasing authorities are competent to allow interest free advance payment (normally 10% of order value) to suppliers viz. BHEL, IL Kota and other public undertakings for purchase of material and equipments of proprietary nature, if and when put forth by them. In case the suppliers/contractors fail to get the advance adjusted within the contract/delivery period, penal interest @ 18% will be charged on the un-adjusted value of the advance for the period exceeding the contract/delivery period. The above advance shall not be applicable for replenishments/repairs or shortages/defective/rejected items provided original supplies are made within contractual delivery period. (Marks 5)

4

Ans:4(a) Erstwhile Punjab State Electricity Board introduced Time Bound Promotional Scheme for its employees firstly w.e.f. 1.1.1986 vide office order no. 197 dated 23.4.90. Features of this scheme are as under :-

- 1) Benefit of first time bound placement into promotional/devised promotional scale would become available to an employee on completion of 9 years of regular service on a post and the second TBPS would become available after completion of 16 years of service.
- 2) For granting the TBPS, the prescribed period will be counted from the date of commencement of service on the lowest post on which regular appointment has been made through direct recruitment in the concerned cadre.
- 3) At the time of placement in the TBPS the employee will be allowed promotional scales (s) , as are admissible on promotion.
- 4) If an employee already in the service of the Board/PSPCL is directly appointed to a higher post through open selection then for the purpose of grant of TBPS in that cadre counting of the period of service will commence from the date of joining the above post by direct recruitment.

Advance Promotional Increment Scheme to Board (now PSPCL) decided to allow benefit of promotional increment (s) to an employee on completion of 23 years of regular service provided:

- i) He/She has avenue of three promotions but has not earned three regular promotions in his/her regular service from the date of joining on the induction post.
- ii) He/she has not earned third promotion in his regular service between 16th and 23th years of service.
- iii) He/she has not been placed in a scale which is higher than the scale of his/her next higher post.
- iv) The increments are in the nature of advance promotional benefit to be absorbed in next promotion.
- iv) Those who forego promotion shall not be entitled for this benefit.

(Marks 10)

(PTO)

5

Ans:4(b) Under Reg.8.35 of MSR Vol.I, Part-I,

In case a Board employee is recalled to duty before the expiry of his leave, he is entitled :-

- (a) If the leave from which he is recalled is out of India.**
 - (i) to receive a free passage to India; and provided that he has not completed half the period of his leave by the date of leaving for India on recall, or 90 days, whichever period is shorter, to receive a refund of the cost of his passage from India;**
 - (ii) to count the time spent on the voyage to India as duty for purposes of calculating leave ; and**
 - iii) to receive leave-salary during the voyage to India and for the period from the date of landing in India to the date of joining his post to be paid leave salary at the same rate at which he would have drawn it, had he not been recalled but returned in the ordinary course on the termination of his .**
- (b) If recalled from leave in India is to be treated as on duty from the date on which he starts for the station to which he is ordered, and to draw travelling allowance under the Punjab State Electricity Board Travelling Allowance Regulations for the journey, but to draw until he joins his post leave-salary only.**

(Marks 5)

Ans:4(c) As per Reg.8.40 of MSR Vol.I, Part-I, a corp. employee who remains absent after the end of leave is entitled to no leave-salary for the period of such absence and that period will be debited against his leave account as though it were leave on half pay unless his leave is extended by the competent authority. Willful absence from duty after the expiry of leave may be treated as misbehavior for the purpose of Regulation 3.16. If the competent authority is satisfied that the employee could not join his duty due to reasons beyond his control, then he can sanction this period as leave of kind due.

(Marks 5)



Ans:5(a)

JE in scale of 7750/14500

1.1.96	8550
1.4.96 to 31.5.96	.....
16.7.96	.....
1.8.96	.....
1.8.97	.....
1.8.98	.....
1.8.99	.....
1.6.2000	.....
1.8.2000	.....
1.1.2001	.....
1.8.2001	.....
1.5.2002	.....
1.5.2003	.....
1.5.2004	.....
1.5.2005	.....
1.5.2006	.....
1.5.2007	.....

AE in the scale of 7750/14500

EOL Period

8825 on Promotion one increment in same scale

9100 DNI step up from 6/96 to 8/96 due to EOL

10350

10700

10700 Two AGI stopped with future effect

10700 (Dept.eng.officers exam.not passed

No 23 yr.prom.increment).

10700 AGI STOPPED

10700 Prom.as AEE. DAE not passed.No increment.

11050 AGI

11750 -23 Yr.Adv.Prom.Increment (to be adjusted on next promotion as AEE on passing Dep.Exam.

12100

12100 (12500) 1 AGI stopped w/o future effect vide O/O dated 15.5.2003

12500 (12900) Prev.AGI restored.2 AGI stopped without future effect vide O/O issued on 20.2.200

12500 (13300)

13700

(Marks 15)

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

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

Service upto 1 year=Two months pay.

For one year to 5 years = Six months pay.

5 Years to 12 Years = Twelve month pay.

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

(Marks 5)