

SAS Part I

PAPER I Works and Stores Account

Question No 1

a) The Manufacturing Account in respect of each PCC Workshop is closed as under

Mohali Since the cost of PCC pole manufactured in the workshop equals the cost intimated by A.O. Evaluation (Rs. 2000/- in both cases) no adjustment to close the account is required.

For Mukatsar Workshop the difference between both the costs i.e. Workshop manufacturing as well as intimated by A.O. Evaluation is 5% as such the variance should be charged to account code 79.110 Material Cost Variance.

In case of Sarna the variance exceeds the limit of 5% and should be treated as abnormal loss and shown under head 28.868 and need to be written off by Competent Authority.

b) The amount of bank charges should be debited to Account Code 76.232 Bank Charges by contra credit to 24.111 Cash in Bank Account.

As regards wrong credit given by bank the same may be got set right from the bank without passing any accounting entry and indicating remarks for the same in Bank Reconciliation Statement. However if entry is recorded the amount may be credited to 46.913 and reversing the same in next month when the bank set right the wrong credit in its books.

c) The Divisional Officer/Officer-in-Charge shall pass the ledger as per prevailing practice and pass the adjustment entry (TEO/IV) instead of entry in the cash book, showing the adjustment of gross salary and net payable salary with recoveries made from the employees as usual. Another TEO will be issued by them for transfer of Net amount of salary payable and recoveries on account of GPF subscription, recovery of GPF refundable advances, benevolent fund of all unions, Club Membership fee & any other recovery decided by competent authority from time to time, to be paid through centralized pay cell, by crediting 44.360 – Amount paid on behalf of Divisional Officer/Officer-in-charge by AO/Centralized Pay Cell & by giving minus credit to respective account codes. So far as other recoveries i.e. Income tax, LIC/Group Insurance, civil advances (car loan, scooter loan, Housing loan, Computer loan etc), salary advance, Rental for Corporation's accommodation, Private use of vehicles, miscellaneous recoveries, Court attachment order/recoveries etc. are concerned, the same shall be dealt by concerned Divisional Officer/Officer-in-Charge as per prevailing instructions/procedure. The recovery made by one office on behalf of the other shall also be settled by their offices as per prevailing practice/ existing instructions. The recoveries as credited directly in the accounts of PSPCL shall also be accounted for by Divisional Officer/Officer-in-Charge at their own level, i.e. recoveries on account of Private Use of Vehicles, Mobile Bill, and House rent recoveries etc. The Divisional Officer/Officer-in-Charge shall send the U-Cheque to AO/Centralized Pay Cell yearly for arrear, regular or any other ledger, as specified by competent authority from time to time, with respect to the amount credited to account code 44.360, by debiting account code 44.360 & crediting blank code 37.000, with detail of recoveries made and net payment of salary as transferred to centralized pay cell.

Entries by Drawing officer/officer in charge (Pay)

1) For Booking of Gross Salary

Particulars	Debit	Credit
TEO/JV		
Monthly		
Employee cost	Respective Account	Account Code 27.1
Loans and advances-interest Bearing	Code under Main Account Code 75	Account Code 27.2
Loans and advances-interest free		
Amount recoverable from employees-use		
of Mobile phone beyond prescribed limit		Account Code 28.411
Amount recoverable from employees		Account Code 28.401
Miscellaneous advances account		
pending clearance		Account Code 28.868
Income tax deducted at source		Account Code 44.401
Life Insurance Corporation		Account Code 44.409
Group Insurance		Account Code 44.429
Club Membership fee		Account Code 44.430
Other miscellaneous recoveries		Account Code 44.419
Provident Fund Trust-contribution		Account Code 57.126
Provident Fund Trust -Refundable		
Advances-Recoveries		Account Code 57.126
Contributory Pension und -		
Employee's Contribution		Account Code 57.160
Contributory Pension Fund - PSPCL's		
Contribution		Account Code 57.165
Recoveries for transport facilities		Account Code 62.630
Rental for staff quarters		Account Code 62.901
Benevolent funds		Account Code 44.410
		to 417 & 424
Other Recoveries on behalf of other		
accounting units		Account Code 46.941
Any other amount relating to		
Recoveries		A/ Code concerned
Net salary payable		Account Code 44.310

2) For transferring amount to be paid through AO/Centralised Pay

Particulars	Debit	Credit
TEO/JV		
Monthly		
Amount recoverable from employees use		Account Code 28.411 (Minus)
of Mobile phone beyond prescribed limit		Account Code 44.310 (Minus)
Net salary payable		Account Code 44.430 (Minus)
Club Membership fee		Account Code 57.126 (Minus)
Provident Fund Trust-contribution		
Provident Fund Trust Refundable		Account Code 57.126 (Minus)
Advances-Recoveries		
Contributory Pension Fund -		Account Code 57.160 (Minus)
Employee's Contribution		
Contributory Pension Fund -		Account Code 57.165 (Minus)
Corporation's Contribution		Account Code 44.410 to 44.417 & 44.424 (Minus)
Benevolent funds		
Amount paid on behalf of Divisional		Account Code 44.360
Officer/Officer in charge by AO/Centralized Pay Cell		

For Payment to Other Departments directly by Divisional Officer/Officer-in-Charge

Particulars	Debit	Credit
Cash Book		
Monthly income tax deducted at source	Account Code 44.401	
Life Insurance Corporation	Account Code 44.409	
Group Insurance	Account Code 44.429	
Disbursement Bank - State Bank Of		
Patiala		Account Code 24.401

Issue U-Cheque To AO/Centralised Pay for final settlement at the year end

Particulars	Debit	Credit
Amount paid on behalf of Divisional		
Officer/Officer in charge by		
AO/Centralized Pay Cell	Account Code 44.360	
Blank Code		Account Code 37.000

Question No 2

a) The document maintained to record the quantities as well as expenditure on major work is called Initial Works (Accounts) Register. The Register has six parts as described below:-

In part I of the register details of major items of materials drawn against the work are given. It includes description, quantity as per sanctioned estimate, drawl month wise as well as store requisition wise and total amount month wise are indicated. Total cost of materials including petty items, storage charges, transportation charge etc. is depicted in this part. Further labour charges as per part III are transferred to this part to have a consolidated amount of expenditure on work during the month as well progressive expenditure upto a particular month.

In Part II details of petty items are given. Monthly total of expenditure in this part is transferred to Part I

Progress as well as amount of labour claim are given in part III of the register. Progress is recorded item wise and the same is checked by SDO in-charge. Pass order is also recorded in this part. The amount of labour booked during the month is transferred to Part I

Physical progress of materials consumed/used is recorded and checked in part IV of the register. Item-wise total quantity of materials consumed and checked are worked in this part and transferred to part I.

In part V detailed materials dismantled from works along-with its disposal are given.

Part VI is meant for inspecting officer to record his comments.

b) PSPCL has been executing works on behalf of the consumers after obtaining deposits for the same. The works being executed by PSPCL are mainly of two types namely:-

I Deposit Works

II Contributory works

The amount received for these works is classified as under

47.305 Receipts for Deposit Works

47.309 Receipts for Contributory works

However whenever there is new scheme for release of connections/electrification is launched after obtaining deposit new account code is opened to monitor the receipt of deposit and incurring of expenditure against that scheme such as 47.319-Deposit for service connections –AP Tubewell consumers under OYT Scheme & 47.320 Deposit for service connections –AP Tubewell consumers under ARTC.

It is necessary that expenditure against deposit works is debited regularly to account code 47.305 and on completion of the work departmental charges @ 27.5% are debited to this code. If the amount of deposit is short then additional amount be got deposited and in case of excess the same may be refunded to the consumers. In case of contributory works the expenditure is debited to

Works-in-Progress and departmental charges @ 16% are also debited to W.I.P. On completion of the work the amount under deposit is transferred to Service Connection Charges Account code 55. By adopting this procedure meticulously amount under deposits for works-deposit & contributory works account codes 47.305, 47.309, 47.319 etc. does not get accumulated unnecessarily.

c) Accounting Procedure for expenditure incurred and claim for reimbursement from Punjab Government is for providing 24 hours supply to Daras/Dhanies with cluster of 5 or more in the state are described as under:-

i Expenditure shall be booked under Account Code 14 Capital-Works-in-Progress and will be transferred to Account Code 10 at the Commissioning of Asset as usual.

ii At year end employee costs, Administration and General expenses will be charged to works as usual.

iii The office of CE/RE & APDRP will collect the detail of expenditure from the concerned accounting unit and will lodge the claim for reimbursement of expenditure from State Govt. and account for the same by debiting to account code 28.610 Subsidy/grant receivable per contra credit to account code 47.309-Deposit for contribution works.

iv On receipt of reimbursement of expenditure from the State Govt. the amount will be credited to account code 28.610 and simultaneously equivalent amount standing under account code 47.309 shall be transferred to account code 55 by the office of CE/RE & APDRP.

v In case subsidy is not received/refused wholly or partly by the Govt. the amount will be debited to account code 47.309 per contra credit to account code 28.610 by the office of CE/RE & APDRP.

Question 4

a) Work charges & daily labour cost will be booked by recording following entry

Debit	Amount-Rs.	Credit	Amount-Rs.
Account Code 14 Capital	1000000		
		Account Code 75.920	1000000

For charging Employees' Cost of Regular staff of Sub-division and divisional offices following entry will be recorded:-

Debit	Amount-Rs.	Credit	Amount-Rs.
Account Code 15.2	500000		
		Account Code 75.910	500000

Employee cost for circle & CE office establishments the amount to be capitalised as under and entry for the same will be recorded as indicated below:-

Amount to be capitalised = $(8000000 + 250000 + 1000000 + 500000) \times .02 = \text{Rs. } 195000/$

Debit	Amount-Rs.	Credit	Amount-Rs.
Account Code 14	195000		
		Account Code 75.930	195000

In addition to above TLSC Division shall also charge Head office employee cost equal to 0.7% of capital expenditure incurred during the year. The amount will be worked out on Rs.92.50 lac excluding employee costs of regular staff of S/divn. & division offices by recording following entry:-

Debit	Amount-Rs.	Credit	Amount-Rs.
Account Code 14	64750		
		Account Code 75.935	64750

b) Charges for running of vehicle are classified as follows:-

A Direct Charges:-

i Employee cost-Pay of Driver-A/C code 75

ii Repairs and maintenance expenses of vehicle and shed, if any, A/C code 74

iii Petrol, mobiloil, grease, registration charges, rent of shed, if any, A/C code 76

B Indirect Charges:-

I Depreciation on vehicle and shed, if any, A/C code 77

II Interest charges on depreciated value of vehicle and shed, if any, credit to A/C code 78.9

III Supervision charges @ 10% on articles issued from stock, if any, (item A- III above) credit to A/C code 76.9

IV Departmental charges @ 27.5% (on items I & II of A above) credit to 62.930

Rate per KM of running the vehicle is determined as explained below:-

I Vehicle running rate per Km for departmental works is worked out by taking sum of expenses from Direct charges and depreciation item I from indirect charges indicated above divided by estimated annual mileage in km.

For working vehicle running rate per KM for private use all expenses direct and indirect including supervision charges on item no III of direct charges and departmental charges on items I to II of direct charges above are considered.

c) In TRW division record of warrant period repair cost is maintained in warrant cost recovery control register. TRW division will send the details of cost incurred to central purchase authority i.e. A. O. CPC(M) for recovery of the same from supplier.

Accounts officer CPC(M) will recover the cost from suppliers' bill and issue U-cheque to the concerned TRW division.

On receipt of U-Cheque from A.O. CPC(M), divisional office will credit the amount to 62.930 other incomes. A note against relevant entry in warranty period cost recovery control register is given.

d) An annual estimate of store incidental expenses is prepared in every store. In the estimate provision for following expenses are made:

I Material related expenses Account Code 76.2

II Repairs & maintenance of store buildings-A/C 74.2 or rent of hired buildings, if any, A/c Code 76.1

III Employees cost of work-charged & daily labour deployed of handling of stores. A/C code 75

Percentage rate of store incidental charges and storage rate will be determined on the basis of estimated annual issues of materials. The rate is applied on all issues stores to capital works.

Question No 5

a) Five areas for which accounting policies are disclosed while preparing balance sheet of PSPCL are as under :-

I Fixed Assets and Capital work in Progress

Disclosure relates to fixed assets, intangible assets and capital works in progress. It covers depreciation on fixed assets, amortization of intangible assets and capitalisation of works in progress

II Depreciation

It explains the depreciation method being followed by PSPCL.

III Inventories valuation

Valuation of inventory and scrap are covered through this disclosure.

IV Provisions

Provision for Bad & doubtful debts with percentage are disclosed under this heading.

V contingent Liabilities

Treatment given to these liabilities while preparing accounts is disclosed.

b)

Accounting for Inferior Grade of Coal

In the event of receipt of a grade of coal inferior to the grade billed, the excess if any, of the amount billed over the amount payable for the inferior grade of coal actually received shall be treated as a loss on inferior grade of coal, if the same is not recoverable. However recoverable amount, if any, is debited to A/c code 28.511 by contra credit to Coal stock account.

Accounting for coal wagons in transit

Coal wagons in transit means "wagons allotted to a power utility and despatched by the collieries but which are

-not received by PSPCL by the year end

-not claimed from the Railways as missing wagons

Coal wagons in transit shall, whether or not any payment is made to the collieries for those wagons, be disclosed as coal-in-transit at the amount billed by the collieries.

Liability for coal in transit for paid bills is created by debit to coal in transit contra credit to Advance to coal suppliers account A/c code 26.801 and for unpaid bills the amount is credited to 40.701 Provision for unpaid coal bills account.

c)

Register of Defective and Damaged Meters

The register is maintained in ME sub division in form ME-10. It is maintained division-wise. Particulars of receiving Store challan, Description of meter and Particulars of issuing Store challan are entered in the register. In case of irreparable meters serial no of Register for surveyed off meters is entered in column 22 of the register.

Register Meters returned after repairs

This register is maintained by JE/Testing in ME sub division in form ME-11. For despatch of repaired meters to the D/S sub division, entries are made in the register. Store challan no with date, name of office to which meters are sent along-with description of meters and cost of repair are entered in the register.

d)

Pay, allowances or pension can be drawn for the day of an employee's death, the hour at which death takes place has no effect on the claim.

Pay and other allowances or pensions claimed on behalf of a deceased employee or pensioner may be paid without production of the usual legal authority .

1 to the extent of Rs. 2500/ under the orders of the disbursing officer after such inquiry into the right and title of the claimant as may be deemed sufficient

2 for the excess over Rs. 2500/ under the orders of company on execution of an indemnity bond for the gross amount due for payment with such sureties as it may be required if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

3 In any case of doubt payment shall be made only to the person producing legal authority.

4 Arrears due to the deceased pensioner may be paid by the disbursing officer to the spouse of the deceased as recorded with him on submission of a death certificate signed by a responsible officer, the pensioner's copy of pension payment order. In other cases the payment to the legal heir be made on the authority of CAO.

5 Any person claiming as the heir of a deceased pensioner, shall be required to produce the pensioner's portion of the PPO. Or if no PPO has been issued, the copy of the order in which sanction to the Pension was communicated to the pensioner or his heirs.

e)

Model Solution SAs Part-I 5-1/2016 Paper-1st

Q

Accounting unit issuing/receiving U-cheques will correspondingly credit/debit the amount to the Blank Account Code 37.000. Thus ultimately the amounts under this code will be squared up and no amount should appear thereunder in the company's Balance Sheet.

At Head office level reconciliation of issued/received by various accounting units is carried by Broad Sheet section. In case of items remaining unpaired, Broad Section follow up with Accounting Unit concerned to account for U-cheques. Thus it is ensured that balance under blank Account code 37.000 is nil.

Q.1A :- Answer: - Calculation of Energy Consumption Charges

Readings for the month of Nov.2015

New : 10560 KVAH

Old : 9580 KVAH

Consumption : 980 KVAH

1. Energy Charges
2. For first 100 KVAH $100 \times 6.01 = 601$
3. Next 880 KVAH $880 \times 6.21 = 5465$
 $= 6066$

Fuel Surcharge @ 2Paise per KVAH

$980 \times 0.02 = 20$
6086

Rebate @ 20 Paise

Per KVAH 980×20 paise 196
5890 - (i)

(ii) Monthly Minimum Charges

$120 \text{ KVA} \times 171 \text{ per KVA} = 20520$
 Less rebate @ 20 paise
 Per KVAH 980×20 paise 196
20324 - (ii)

SOP = Higher of (i) andr (ii)

SOP = 20324

Meter Rent = 530

SOP including = 20854

Meter Rent
 ED 13% on energy
 Charges
 $5890 \times 13\% = 766$

IDF 5% on EC
 $5890 \times 5\% = 295$

Octroi 10 Paise per KVAH = 98

Total Bill Amount = 22013

Late payment surcharge

- (i) 2% on the unpaid amount of the bill up to 7 days after due date is leviable.
- (ii) After 7 days Surcharge shall be levied @ 5% on the unpaid amount of the bill and up to 15 days from the due date.
- (iii) Intt. @ 1.5% per month of Gross unpaid amount shall be leviable after expiry of 15 days from the due date of the bill till the deposit of outstanding amount.

(15 Marks)

Page-2

Q1B. Answer:- Calculation of Energy Consumption

15/12/2015 (Reading) = 10345

19/10/2015 (reading) = 10047

Consumption for 57 days = 298 Units

Energy Charges = Nil (Being 155x2=310 concessional units)

Meter rent = 64

SOP = 64

Energy charges for

ED Purposes.

First 200 Units

200x4.55 (Including Fuel surcharge) = 910

Next 98 units = 605

98x6.17 (Including Fuel surcharge)

Total = 1515

SOP (Including Rentals) = 64

ED 13% on 1515 = 197

IDF 5% on 1515 = 76

Octroi 10 Paise on 298 Kwh = 30

Bill Amount = 367

Due Date = 30-12-2015

Late Payment

Surcharge = @ 2% upto 14-1-2016. Thereafter
interest @ 1.5% per month will be charged.

(5 Marks)

Alternate Answer:-

Q1B. Answer:- Calculation of Energy Consumption

15/12/2015 (Reading) = 10345

19/10/2015 (reading) = 10047

Consumption for 57 days = 298 Units

Energy Charges = 3x4.55=14 (Being 155x2x57/60=295 concessional units)

Meter rent = 61 (57x32/30)

SOP = 75

Energy charges for

ED Purposes.

First 190 Units

190x4.55 (Including Fuel surcharge) = 864.50

Next 108 units = 666.36

108x6.17 (Including Fuel surcharge)

Total = 1530.86 (Rounded of Rs.1531/-)

SOP (Including Rentals) = 75

ED 13% on 1515 = 199

IDF 5% on 1515 = 77

Octroi 10 Paise on 298 Kwh = 30

Bill Amount = 381

Due Date = 30-12-2015

Late Payment

Surcharge = @ 2% up to 14-1-2016. Thereafter
interest @ 1.5% per month will be charged.

(5Marks)

Q.2.A. Ans.: 1. $2 \times 2 \times 746 = 2.984 \text{ KW} \checkmark$

2. $2 \times 20 \times 746 = 29.840 \text{ KW} \checkmark$

3. $10 \times 60 = .600 \text{ KW} \checkmark$

4. $10/3 \times 60 = .240 \text{ KW} \checkmark$

5. $8/2 \times 1000 = 4.000 \text{ KW} \checkmark$

6. $6/2 \times 6000 = 24.000 \text{ KW} \checkmark$

7. $10 \times 2.5 = 25.000 \text{ KW} \checkmark$

8. $30 \times 40 = 1.200 \text{ KW} \checkmark$

9. $20 \times .020 = .400 \text{ KW} \checkmark$

10. $1 \times 746 = .746 \text{ KW} \checkmark$

$= 89.010 \text{ KW}$

ACD = $89.010 \times 375 = \text{Say } 90 \text{ KW} \times 375 = \text{Rs. } 33,750 \text{ (Spot billing under MS Category)}$

Fixed SCC = $89.01/90 = 98.900 \text{ KVA}$

$98.900 \times 1900 = \text{Rs. } 1,87,910 \text{ (1900 per KVA of sanctioned load)}$ (12Marks)

Q2.B(i)Ans:-As per Commercial Circular No.21/2015 dated 04-06-2015 (base rate 10%+2%) 12% rate of interest should be recovered from the consumer.

(4 Marks)

Q2.B(ii)Ans:-According to Commercial Circular No.19/2015 dated 26-05-2015, the competency for accepting all sundry charges and allowances entries send to CBC centre under SAP System as follows:-

Upto Rs. 1 Lakh AEE/CBC

Above Rs. 1 Lakh Sr.Xen/CBC

(4 Marks)

Page-4

Q.3.A.Ans:- (i) Unbilled Revenue = Rs. $\frac{12 \text{ Lacs} \times 25 \text{ days}}{30 \text{ days}}$ = 10 Lacs

(ii) Unbilled Units = Rs. $\frac{9 \text{ Lacs} \times 25 \text{ days}}{30 \text{ days}}$ = 7.5 Lacs

The JV for this provision is to be prepared as under:-

23.4 Provision for Unbilled Revenue DR 10 Lacs

61.2 Revenue for SOP CR 10 Lacs

The entry for provision is to be reversed in monthly account of April as under:-

23.4 Provision for Unbilled Revenue (-) DR 10 Lacs

61.2 Revenue for SOP (-) CR 10 Lacs (10 Marks)

Answer No.3B (i)

As per C.C. No.35/2015 the one time settlement scheme for all categories (except A.P.) of defaulting consumers is in operation till 22/2/2016.

As per C.C. No.18/2015 the latest provisions regarding the scheme are as follows:-

1.(a) One time settlement scheme shall be applicable to those consumers only whose connections have been lying permanently disconnected for the last at least two years as on the date of request made to PSPCL by defaulting consumers.

1.(b)(i) No service connection charges shall be recovered on reconnection if RCO is to be made from existing service line/system. But, in case service line has been dismantled or otherwise stands utilized for other consumers, then the actual expenditure incurred by PSPCL for reconnection shall be recovered from the consumer.

1.(b)(ii) In cases, where fresh technical feasibility clearance is required, the actual expenditure incurred by PSPCL for reconnection shall be recovered from the consumer.

1.(c) Recoverable amount shall be worked out as under:-

- (i) 100% of amount(s) other than the disputed amount, if any, applicable up to the date of disconnection.
- (ii) 50% of the disputed amount charged as arrear/sundries charges as per Para-1 (a) above.
- (iii) 25% of MMC (from the date of disconnection to RCO) subject to a maximum period of one year.
- (iv) Actual expenditure if applicable as per para-1 (b) above. (5 Marks)

Answer Q. No.3 B (ii)

As per SVI-5.2 of General Conditions of Tariff the rebate applicable to General Supply connection in case of one point supply to cooperative Group Housing Society is 12%.

(5 Marks)

Page-5**Q.No.4.(A) Answer: Compensation Amount**

4.4 KW x25x12x40% = 528 Kwh PM

SOP = 528x12x2x7 = Rs.88704

(-) Already paid = 18500

(Energy charges)

Balance Amount =Rs.70204

Less already charged = Rs.33200

Sub Division

Short assessment = Rs. 37004

In lieu of loss of revenue.

Difference in compounding

Charges = Rs. 9000

(10 Marks)

Total= Rs.46004

Q.No:4(B) Answer:-

The cases covered under Section 126 of the Act in regard to unauthorized use of electricity (UUE) and the cases relating to theft of electricity covered under Section 135 of the Act shall be dealt with in accordance to the provisions of Regulation No. 36 & 37 of Supply Code.

UNAUTHORISED USE OF ELECTRICITY (UUE) UNDER SECTION 126 OF THE ELECTRICITY ACT-2003:-

- a) As per the provisions of Section-126 of the E.A.2003, the unauthorized use of electricity means usage of electricity:-
- by any artificial means ,or
 - by a mean not authorized by the concerned person or authority or PSPCL,
 - through a tampered meter, or
 - for the purpose other than for which the usage of electricity was authorized or
 - for the premises or areas other than those for which the supply of electricity was authorized.

THEFT OF ELECTRICITY:-

- (a) A consumer or any person shall be guilty of theft of electric energy, and shall be deemed to have committed theft within the meaning of Sec. 35 of Electricity Act 2003, whoever, dishonestly:-
- taps, makes or causes to be made any connection with overhead underground or under water lines or cables or services wires or service facilities of the PSPCL.
 - tampers a meter, installs or Uses a tampered meter, current reversing transformer, loop connection or any other device or method which interferes with accurate or proper registration calibration or metering of electric current or otherwise results in a manner whereby electricity is stolen or wasted.

Page-6

- iii) damages or destroys an electric meter, apparatus, equipment, or wire or causes -or allows any 'of them to be so damaged or destroyed as to interfere with the proper or accurate metering of electricity.
- iv) uses electricity through a tampered meter.
- v) uses electricity for the purpose other than for which the usage of electricity was authorized, so as to abstract or consume or use electricity shall be punishable with imprisonment for a term, which may extend to three years or with fine or both.

(5 Marks)

Q.No.4.C. Ans. :- Cross Subsidy surcharge as per CC 15/2015) shall be as under:-

LS 89 paise/Kwh

(85 paise/Kv\AH for LS Gen Industry) and 87 paise/KVAH for PIU/Arc furnace)

NRS 107 paise/Kwh (98 paise/KVAH)

BS 55 Paise/Kwh (52 paise/KVAH)

(5 Marks)

Page-7

Q.No.5. Answer:- Load Exempted during Peak load Hours restrictions= 250 KW

10-10-2015 340 KW Loading running in all half an hour, so

$$340-250 \text{ (exempted)} = 90 \times 50 = \text{Rs. 4500} \\ \text{(1st default)}$$

20-10-2015 320 KW loading running at 19.00

$$320-250 \text{ (exempted)} = 70 \times 50 = \text{Rs. 3500} \\ \text{(1st default)}$$

2-11-15 360 KW load running at 18.30

$$360-250 \text{ (Exempted)} = 110 \times 50 = \text{Rs. 5500} \\ \text{(1st default)}$$

15-11-15 300 KW load running at 18.30

$$300-250 \text{ (Exempted)} = 50 \times 50 = \text{Rs. 2500} \\ \text{(1st default)}$$

30-11-15 350 KW load running at 18.30

$$350-250 \text{ (Exempted)} = 100 \times 50 = \text{Rs. 5000} \\ \text{(1st default)}$$

15-12-15 340 KW load running at 18.30

$$340-250 \text{ (exempted)} = 90 \times 100 = \text{Rs. 9000} \\ \text{1st default}$$

Total = Rs. 30000

(20 Marks)

1. (i) Full Board as per Sr.No.18 of First Schedule of Regulation of Conduct of Business-1980.
- (ii) Full Board as per Sr.No.18 of First Schedule of Regulation of Conduct of Business-1980.
- (iii) For Rs.10 Crore- W.T.D & for Rs. 1.5 Crore works committee (as per Regulation 8 of Purchase Regulations).
- (iv) Chief Engineer – Regulation 23 (i) (a) of works regulation.
- (v) Works committee- Regulation 23 (iv) (a) of works regulation.
- (vi) Engineer in Charge (SDO up to 10 lacs of the contract value) shall issue site clearance certificate as per regulation 24(B)(ii) of Work Regulation
- (vii) Works committee - Clause 20(ii) of work Regulations.
- (viii) Yes, taxes and duties and other costs are required to be considered for the purpose of determining the competence to effect purchase as per note(v) of regulation 8 of Purchase Regulations.
- (ix) Rs.5 Lac
- (x) Works committee Regulation -20 (iii) of work regulations.

2. Annual general meeting :- The company shall in each year, in addition to any other meetings, hold

- i) annual General Meeting at the intervals and in accordance with the provisions of the Companies Act.. The first annual general meeting shall be held within 18 months from the date of incorporation of the company. The time-lapse between 2 successive annual general meetings shall not exceed 15 months.

(ii) Main object of PSPCL

- 1) Takeover, renovate, operate, maintain the use of existing generation stations, distribution and supply systems, assets undertaking etc.
- 2) To engage in the business of generation, procurement, trading, supply and distribution of electricity, and any other permitted activity.
- 3) Develop, operate, maintain acquire, establish construct and operate electrical lines for the purposes of distribution of electrical energy and associated sub-stations.
- 4) Plan, investigate and prepare project reports business plans and strategy documentation and forecast customer demand and sources of purchase of power.
- 5) Optimal utilization of assets.
- 6) Coordinate, aid and advice.
- 7) Advisory Services.
- 8) To generate electricity.

(iii) **FORCE MAJEURE :-** If at any time during the continuance of the work the performance in whole or in part by either party of any obligation under this contract, shall be prevented or delayed by reasons, of any war, hostility, acts of public enemy, Civil Commotion, sabotage, floods, explosion, epidemics, fires or other acts of God, strikes and lockout (hereinafter referred to as eventualities) then, provided notice of the happening of any such eventuality is given by either party to the other within 15 days terminate this contract nor shall either party have any claim for damages against the other in respect of such non performance or delay in performance and construction of work under this contract shall be resumed as soon as practicable after such eventuality has ceased. Appropriate extension in time of completion shall be granted.

(iv) Every PSPCL employee shall report to the prescribed authority each transaction of movable property made by way of lease, mortgage, purchase, sale, gift or otherwise, either in his own name or in the name of any member of his family, if the actual cost of such transaction exceed of one month's gross salary of such employee (reg. cir.no.26/2011)

Movable property includes:-

- (i) Jewellery, insurance policies, the annual premia of which exceeds Rs.2000/- or one sixth of the total annual emoluments received from Board whichever is less, shares, securities and debentures;
- (ii) Loans advanced by such Board employee whether secured or not; and
- (iii) Motor cars, motor cycles, horses, or any other means of conveyance ; and
- (iv) Refrigerator, radios and radiograms.

3 (i) In given case PSPCL cannot file a complaint against service contractor under consumer protection act because as per clause (d) sub section (1) of section 2 of consumer protection act the definition of consumer does not include a person who avail of services for any commercial purposes. However PSPCL may file a civil suit against the service contractor.

(ii) Ram's grievance is that his application for electricity connection was not granted. Supply of Electricity is a service but hiring of service is not complete till the PSPCL sanctions connection to him. As per section 2 (i) (d) (iii) of consumer protection act definition of consumer does not include a prospective consumer. So Ram cannot approach a consumer court however he may file an appeal before competent authority under PSPCL or file a civil suits in civil court against the PSPCL.

(iii) No, A Corporation employee cannot take part in politics and elections as per regulations 6 of employee conduct regulation 1971. As per above said regulations it shall be duty of employee to prevent any member of family from taking part in such activities. Further no employee shall canvass or otherwise canvass, interfere with, or use his influence in connection with or take part in an election to any legislature or local authority. However Board employee is qualified to exercise his voting right. Moreover he can also perform his duty to assists in the conduct of an election in the due performance of the duty imposed on him by or under any law for the time being in force.

(iv) As per regulation 22 (1) of employees conduct regulation, no Board employee who has a wife living shall contract another marriage without first obtaining the permission of the Board, notwithstanding that such subsequent marriage is permissible under the personal law for the time being applicable on him. Altaff Raja is a Muslim employee and as per Muslim personal law second marriage is allowed under the above said act. However he should obtain a prior written permission from the Department.

4 (i) Scope of getting third party information under the RTI Act (Section 11):- Whenever a request is made under this Act which relates to third party and has been treated as confidential by that third party, the CPIO or SPIO, as the case may be, shall, within a period of 5 days from receipt of the request, give written notice to such third party of the request and of the fact that the CPIO or SPIO, 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 or not. The third party within 10 days from the date of receipt of such notice be given opportunity to make representation against the proposed disclosure. CPIO or SPIO, as the case may be, within forty days after the receipt of request under section 6 take 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.

(ii) Time Limit to get the information:-

- 1) 30 days from the date of application
- 2) 48 hours for information concerning the life or liberty of a person.
- 3) 5 days shall be added to the above response time, in case the application for information is given to Assistant Public Information Officer.
- 4) If the interests of a third party are involved then time limit will be 40 days (maximum period + time given to the party to make representation). Failure to provide information within the specified period is a deemed refusal.

Fees under RTI Act.

- 1) Application fees is Rs.10/- per application.
- 2) If further fees are required, then the same must be intimated in writing with calculation details of how the figure was arrived at.
- 3) Applicant can seek review of the decision on fees charged by the PIO by applying to the appropriate Appellate Authority.
- 4) No fees will be charged from people living below the poverty line. Applicant must be provided information free of cost if the PIO fails to comply with the prescribed time limit.

(iii) Exemption from disclosure of Information:- (1) Notwithstanding anything contained in this

Act, there shall be no obligation to give any citizen,-

- a) Information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence.
- b) Information, which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court.
- c) Information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature.
- d) Information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the

Model solution SAS Patel-I 5-1/2016 Patel-III (3)

competent authority is satisfied that the larger public interest warrants the disclosure of such information.

- e) Information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information.
 - f) Information received in confidence from foreign Government.
 - g) Information which would impede the process of investigation or apprehension or prosecution of offenders.
 - h) Cabinet papers including records of deliberations of the Council of Ministers,
- (v) As per section 168 of The Electricity Act 2003, No suit, prosecution or other proceeding shall lie against the Appropriate Government or Appellate Tribunal or the Appropriate Commission or any officer of Appropriate Government, or any Member, Officer or other employee of the Appellate Tribunal or any Members, officer or other employees of the Appropriate Commission or the assessing officer or any public servant for anything done or in good faith purporting to be done under this Act or the rules or regulations made there under.

5 (C) National Load Dispatch Centre

- (1) The Central Government may establish a Centre at the national level, to be known as the National Load Dispatch Centre for optimum scheduling and dispatch of electricity among the Regional Load Dispatch Centres.
 - (2) The constitution and functions of the National Load Dispatch Centre shall be such as may be prescribed by the Central Government: PROVIDED that the National Load Dispatch Centre shall not engage in the business of trading in electricity.
 - (3) The National Load Dispatch Centre shall be operated by a Government company or any authority or corporation established or constituted by or under any Centre Act, as may be notified by the Central Government.
- (ii) **Delayed payments to micro and small enterprises:** - Where any supplier, supplies any goods or renders any services to any buyer, the buyer shall make payment therefore on or before the date agreed upon between him and the supplier in writing or, where there is no agreement in this behalf, before the appointed day. Provided that in no case the period agreed upon between the supplier and the buyer in writing shall exceed forty-five days from the day of acceptance or the day of deemed acceptance.
- Date from which and rate at which interest is payable:-** Where any buyer fails to make payment of the amount to the supplier, as required under section 15, the buyer shall, notwithstanding anything contained in any agreement between the buyer and the supplier or in any law for the time being in force, be liable to pay compound interest with monthly rests to the supplier on that amount from the appointed day or, as the case may be, from the date immediately following the date agreed upon, at three times or the bank rate notified by the Reserve Bank.
- (iii) **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 someday, if possible, or not later 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.
- (iv) **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 @1/2% (half of one percent) of the cost of undelivered supply/incomplete equipment per week of delay or part thereof, not exceeding maximum limit of 10% of the cost of complete unit of undelivered equipment/material so delayed. There will be a slack of the 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 in respect of purchase of proprietary items.

Q.No-1

- (a) (i) Power to sanction Extra Ordinary Leave is as under :-

Upto three months - As per appendix-6 of MSR Volume I- Part -II
as under :-

Gazetted Employees ---	Heads of Department
Non Gazetted Employees ---	Heads of office including SEs and Xens/Res and Sr Ao's/Ao Incharge Audit & Accounts offices of Projects

Beyond three Months -- As per CHAPTER -XV of MSR Volume-I Part -I

Sr. No.28 as under :-

Member in charge --- Upto two years

Heads of Department ---- Upto One year

- (ii) As per Rule 5.4 of MSR Val-I Part-I as amended vide Finance Circular No. 45/91 Dt. 25.6.91 House Rent Allowance is admissible upto 180 days during leave.

Provided that he certifies that his previous rate of expenditure for a house continues during his absence on leave.

- (iii) As Rule 8.25 of MSR Val-I Part-I combination of holidays with leave is as under :-

An Authority Competent to grant leave may permit Sundays, other recognised 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.

- (iv) As Rule 8.67 of MSR Val-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.

- (v) Calculation of service as per Rule 2.42 of MSR Val-I Part-I

	Y	M	D
28 Feb. 2015	--	--	1
1.3.2015 to 31.8.2015	--	6	0
1.9.2015 to 20.9.2015	--	--	20
	--	6	21

Service of 6 Months and 21 days will be completed on 20.9.2015

- (b) Powers for Purchase of material & Repair of equipment against cash payment as per DOP - 48A is as under :- As amended vide Regulation section O/o No. 968 Dt. 16.10.2009, 983 Dt. 21.10.2010 and 988 Dt. 4.4.2011

CE/Th/DS	=	Rs. 20,000-
SE/Th/DS	=	Rs. 5000-
Xen/Th/DS	=	Rs. 2500-
AE/AEE/Th/DS	=	Rs. 2000-

Subject to the following :-

- For making purchase/Repairs against each payment without calling for competitive quotations for best interest of the Plant and Estt., a certificate shall, however, be recorded that the prices have been ascertained from the local market and are reasonable.
- Subject to the annual limits are as under :-

CE/Th	=	Rs. 40,000-
SE/Th	=	Rs. 30000-
Xen/Th	=	Rs. 20000-
AE/AEE/Th	=	Rs. 10000-

Paper IV

Q.No-2

- (a) Pay fixation of Mr. X from 1.1.2006 to 31.12.2015 is as under :-

Date	Basic Pay	GP	Total	Remarks
1.1.2006	6730	1700	8430	
1.1.2007	6990	1700	8690	AGI
9.1.2007	7260	2450	9710	(i) 9 Year TBS of RTM as per FC No. 5/2013 (ii) With NDI 1.1.2008
1.1.2008	7560	2450	10010	AGI
1.1.2009	7870	2450	10320	AGI
1.1.2010	8180	2450	10630	AGI
2.3.2010	8500	2450	10950	(i) Promoted as ALM (ii) With NDI 1.3.2011
1.3.2011	8830	2450	11280	AGI
1.12.11	8830	3400	12230	GP as per FC No. 23/2014
1.3.2012	9200	3400	12600	AGI
1.3.2013	9580	3400	12980	AGI
9.1.2014	9970	3700	13670	(i) 16 Years TBS of RTM as per FC No. 5/2013 (ii) with NDI 1.3.2014
1.3.2014	10380	3700	14080	AGI
1.3.2015	10810	3700	14510	AGI
31.12.2015	10810	3700	14510	

- (b) As per New Chapter added in delegation of power at Page No. 130 vide O/o No. 988/Regulation Dt. 4.4.2011, The following are the competent authority :-

- | | |
|--|---|
| (i) Committee of WTDs | Sr. No 1 of Chapter |
| (ii) Committee comprising of
CMD/Director/Finance & Director Incharge | Sr. No 2 of Chapter |
| (iii) Committee of WTC | Sr. No 15 of Chapter |
| (iv) CMD/Director upto Rs. 10 Lacs.
Committee of WTDs upto Rs. 50 Lacs. | Sr. No 10 of Chapter
Subject to Budget Grant |
| (v) Committee of WTDs | Sr. No. 9 of Chapter
Subject to Budget Grant |

Answer sheet of SAS Part-I Session - 1/2016

Paper IV

Q.No-3

(a) Amount of Ex-gratia admissible to legal heirs of an employee is as under please:-

(1) Death occurs in harness :- Amount Payable shall be at the rate of Rs. 1,00,000/- on a uniform basis (Finance circular No. 41/2010)

(2) Accidental or homicidal death of an employee during Performance of duty :-

Lum sum Amount of Rs. 5.00 Lacs subject to following :-

(a) The Ex-gratia is not admissible in case of those Government employee, who commit suicide during performance of duty.

(b) The full amount of Ex-gratia shall also be payable to those employees who incur complete permanent disability during the performance of duty rendering them unfit for further service.

Ex-gratia payable shall be proportionate to the percentage of Partial Permanent Disability incurred to the employee. (Finance circular No. 8/2012)

(3) Death occurs in performance of duty such as Riots, Terrorist, attack or enemy action :-

Rs. 10.00 Lacs on uniform basis (Finance circular No. 41/2010)

(b) As per Regulation 4(2) of Employees Punishment and Appeal Regulations 1971 deemed suspension of PSPCL employee is as under :-

(a) With effect from the date of his detention, if he is detained in custody whether on a criminal charge or otherwise, for a period exceeding forty-eight hours.

The deemed suspension of an employee is operative for the period of custody only. Once the period of custody is over, the appointing authority should carefully consider his continued suspension even beyond the period of custody depending upon the merits of the case under investigation.

(b) With effect from the date of his conviction, if in the event of conviction for an offence, he is sentenced to a term of imprisonment exceeding forty-eight hours and is not forth with dismissed or removed or compulsorily retired consequent to such conviction.

The period of forty-eight hours shall be computed from the commencement of the imprisonment after the conviction and for this purpose, intermittent periods of imprisonment, if any, shall be taken into account.

Paper IV

Q.No-4

(a) (i) Date of Retirement :-

Date of Birth 05.12.1957
58

05.12.2015
 Date of Retirement 31.12.2015

(ii) Qualifying Service

Date of Appointment 26.2.1982

	Y	M	D
26.2.1982 to 28.2.1982	--	--	3
1.3.1982 to 31.12.1982	--	10	0
1.1.1983 to 31.12.2015	33	--	--
	33	10	3
Less EOL	2	2	3
	31	8	0

63 half Yearly

(iii) Pay as on 31.12.2015

Date	Pay	GP	Total	Remarks
1.1.20014	34780	8500	43280	--
1.3.2014	36080	8500	44580	AGI
1.3.2015	37420	8500	45920	AGI
Pay as on 31.12.2015			45920	

(iv) Pension -- $45920 \times \frac{1}{2}$ = 22960
 DA 113% = 25945
 = 48905
 Less Commutation Value = 6888
 = 42017

(v) Gratuity - Pay = 45920
 DA 113% = 51890
 = 97810

$97810 \times \frac{63}{4} = 15,40,508/-$
 Max. 10,00,000/-

(vi) Commutation Value $22960 \times \frac{30}{100} = 6888/-$

$6888 \times 12 \times 8.371 = 691,913/-$

.....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 subscrib

er 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.

(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 ;

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.

....3....

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, provided 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.

Papar IV

Q. No-5

(i) As per Sr. No-3 of Appendix to MSR Volume-I Part-II Powers are as under :-

Sr. No.	Reference to TA Regulation	Nature of Power	Authority to which the power is delegated	Extent of Power delegated
3	25	Power to sanction the absence of a Board employee from his headquarters and journeys beyond sphere of his duty	Heads of deptts	Full powers in individual cases provided the absence is for reasons of a public nature, which should be stated and does not exceed 60 days in each case.
			S.Es	Full powers in individual cases provided the absence is for reasons of a public nature, which should be stated and does not exceed 60 days in respect of employees under their control
			Dy.C.As	Full power in individual cases provided the absence is for reasons of a Public nature, which should be stated and does not exceed 60 days in respect of <u>employees under their control</u> . Dy.C.A/revenue and Dy.C.A/Works shall also exercise these powers in respect of A.O/Field & A.O/ Works respectively.
			XENS/RES.	Full powers in individual cases provided the absence is for reasons of a public nature, which should be stated and does not exceed 60 days in respect of employees whom they can appoint.

- (ii) As appendix-8 of MSR Volume-I Part-II Provision Regarding Quarantine Leave is as under :-

(i) Quarantine leave is a leave of absence from duty necessitated by orders not to attend office in consequence of the presence of infectious diseases in the family or household of a Board employee. Such leave may be granted by the Head of the Office on the certificate of a Medical or Public Health Officer for a period not exceeding 21 days or in exceptional circumstances, 30 days. Any leave necessary for quarantine purposes in excess of this period shall be treated as ordinary leave. Quarantine leave may also be granted, when necessary, in continuation of other leave, subject to the above maximum except as provided in the Note below, no substitute should be appointed in place of Board employee absent on quarantine leave.

Explanation 1. Quarantine leave is not admissible in the case of a Board employee who himself contacts an infectious disease.

Explanation 2. The maximum limits of 21 and 30 days prescribed in this regulation refer to each occasion on which leave is applied for and granted.

(ii) Cholera, Small-Pox, Plague, Diphtheria, Typhus Fever and Cerebrospina Meningitis may be considered as infectious diseases for the purpose of the regulation. In the case of chicken-pox, quarantine leave should not be sanctioned unless the Health Officer responsible considers that because of doubt as to the true nature of the disease, for example Small-Pox, there is a reason for the grant of such leave. In the case of Board employees stationed in areas under the administration of other States, such others diseases as may have been declared by those Govts, as infectious for the purposes of their quarantine leave may also be considered as infectious diseases for the purpose of the regulation, Such Board employees will, however, be eligible for quarantine leave for any of the diseases mentioned above, even though it has not been declared in orders issued by other States concerned to be an infectious disease.