

Que.1

Answer:

- 1) Name of work-Construction of Residential Building.
- 2) Name of Estimate - Providing Residential Building.
- 3) Name of Contractor-M/S Mayor & Co. Jaipur.
- 4) Bill- 1st Running Bill.

Sr.No.	Particulars	Work measured	Rate (Rs.) cft./sft	Amount (Rs.)
1)	Brick Work (in foundation)	1080cft	41	44,280/-
2)	DPC	1080cft	7	7,560/-
3)	Brick Work (Above Foundation)	3775cft	41	1,54,775/-
4)	Concrete work (in Cement & Steel)	342cft	84	28,728/-
5)	Wooden work	2185cft	73	15,914/-
		Total		2,51,257/-
Less			Rs.	
1)	Security @ 5%		12,563	
2)	I.Tax @ 2.24%		5,628	
3)	Work Contract @ 1%		2,513	20,704/-
		Net amount payable		2,30,553/-
Less Advance			Rs.	
1)	Wooden Plank 50 nos. @ Rs.1288per plank		64,400	
2)	Cement 1000 bags @ 271per bag		2,71,000	
3)	Bricks 125000 @ 3100 per 1000		3,87,500	
				7,22,900/-
				(-) 4,92,347/-

- 1) No payment is to be made to the contractor as the value of work done/measured is less than the Advance Payment made to contractor against the material brought on site of work.
- 2) As per instructions of PSPCL 75% secured advance is allowed against the material. In this case the advance has been allowed more than 75% which is irregular.

Que.2 (b)

Answer :- As per Chapter-16 of the Cash & Bank Manual

An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or Sub Divisional Officer and should invariably be discontinued when the necessity of them has passed away. Following Rules must be followed before issue a Temporary Imprest:-

- (i) Imprests should only be given when absolutely necessary and the amount should be kept as low as possible to minimize the risk of loss of the Board's money.
- ii) Imprests may only be given with the express sanction of the Executive Engineer, and then only to employees of whose character the Sub Divisional Officer has had opportunity of forming a favourable opinion.
- iii) In the case of loss or defalcation, the Executive Engineer will be held responsible that all requisites precautions have been taken.

Keeping in view the above instructions the action of the Sr. Xen is not in order. The amount should have been recovered alongwith penal interest @ 18% P.A. from the JE. A suitable action should also be taken against JE for temporary misappropriation of PSPCL amount as he retain a sum of Rs. 2000/- with him without any purpose.

Que.3 (a)

i) **SPLITTING OF WORK :-**

The Sr.No.1.19 of schedule C of Works Regulation state that the PSEB reserves the right to split up the work in the scope of this contract among more than one contractor during the progress of work due to unsatisfactory progress of work of the contractor (The provision to reserve the right to split the work at the initial stage of award can be incorporated in specific cases where relevant, with the approval of the competent authority). The PSEB will not entertain any claim from any contractor as a result of such splitting up. The PSEB also reserves the right to exclude /include any items of work from/into scope of contract during the progress of work due to any reason whatsoever. The Engineer-in-charge reserves the right to inject labour, T&D & Materials at the contractor's cost at any stage of work if the progress is not commensurate with the committed schedule and the contractor will not have any right to object.

SPLITTING OF EXPENDITURE :

To incur the expenditure in piece meals for the procurement of material on otherwise. This is normally done to avoid the consolidate purchase through purchase order, ~~or to get the work through purchase order.~~ *Revised work*

ii) **TEMPORARY IMPREST AND TEMPORARY ADVANCE**

As per Chapter-16 of the Cash & Bank Manual. An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or Sub Divisional Officer and should invariably be discontinued when the necessity of them has passed away. The amount of an imprest, should not, however exceed Two thousand rupees, in any case, without the special sanction of the competent authority. Before granting an imprest, it would be ascertained whether the official concerned has actually lodged the necessary security deposit with Board.

As per Chapter-17 of the Cash & Bank Manual. The temporary Advance is an advance issued to an individual against passed vouchers (where cash payment has been permitted by the Board) and for payments to the Railway Authorities against RR.

iii) OPEN TENDER & LIMITED TENDER

As per Reg.6 of the Purchase Regulation 1981 open tender is for all individual item valued at more than Rs. 2.5 lac (each) and not borne on PSEB rate contract, tenders shall be invited through publicity, in the news papers/journals allowing normally a period of four weeks from the date of first publication for submission of tenders. In urgent cases the period may be reduced to two weeks.

The Limited Tender is for individual item valuing upto Rs. 2.5 lacs (each) Tenders may be invited from registered firms/contractors, through letters sent by registered post acknowledgement due giving a minimum period of 15 days from the date of issue of such letters for submission of tenders.. In exceptional cases the period can be reduced as considered necy. by the purchasing authority.

iv) PSPCL AND PSTCL

PSPCL means the Punjab State Power Corporation limited company incorporated under the Companies Act, 1956 with the principal objective of engaging in the business of Generation, Trading and Distribution of power in the State of Punjab.

PSTCL means the Punjab State Transmission Corporation limited company to be incorporated under the companies Act. 1956 with the principal objective of engaging in the business of Transmission of power (including State Load Dispatch and State Transmissions Utility functions) in the State of Punjab.

- b) As Divisional Accountant the matter for unutilized material worth Rs. 5.00 crore shall be brought into the notice of Sr.Xen, SE and Chief Engineer.

The material has been purchased against the sanctioned estimate.. The procurement of material should be arranged as per requirement at site. In case the material is of such nature that it takes time for its manufacturing than the delivery schedule should be arranged in such a way that is could be available at the site of work as & when required. There is no reason that first the material is procured and than the arrangements are made for its installation. A huge funds have been blocked by the procuring authorities.

The SDO concerned is responsible for not making the arrangements for utilizing the material immediately after its receipt in the stores.

Sr.Xen/SE/Chief Engineer (Authority procuring material) are responsible for not making the deliver schedule of P.O.in such a way that the material could be available as & when it is to be utilized.

- c) Reg.24 of the Purchase Regulations, 1981 clear the purpose for which the security is got deposited from the supplies Reg.24(i) & 24(vi) are stated that:-
 - i) The successful Tenders shall be required to submit Security deposit for faithful execution of the purchase order/Contract of value exceeding Rs. 50,000/-at the rate of two percent (2%) of order value rounded off to a multiple of Rs. 10/- on the higher side.
 - iv) In the event of default on the part of the Contractor /Supplier in the faithful execution of Purchase Order/Contract his security deposit shall be forfeited by an order of the Contracting /Purchasing Agency, under intimation to all other Superintending Engineers, Chief Engineers and Secretary/Board.

It is clear from above that the security is got deposited for faithfully execution of work. The Chief Engineers has reduced the quantity of 500 damaged transformers on the plea that the progress of repair of damaged transformer is slow. The security of 500 damaged transformers should have been forfeited.

Que.4

Answer:

i) The following minimum requirement are needed before execution a work.

- 1) Administrative Approval.
 - 2) Estimate sanctioned by the competent authority.
 - 3) Allocation Budget Grant.
- ii) As per Sr.No.3(xii) of the Works Regulation, 1997 'Date of award of contract' shall mean the date of issue of the work order/allotment letter or the letter of intent, whichever is earlier.
- iii) As per Sr.No.4(i) of the Works Regulation, 1997 'Major work' means the work estimated cost of which exceeds Rupees one lakh.
- iv) As per Sr.No.6 of the Works Regulation, 1997 the kinds of tenders are as under:-
- A - Open Tender
 - B - Limited Tender
 - C - Single Tender

As per Purchase Reg.1981 the material is also procured through

- A - Rate Contract
- B - Spot Tender

v) The Sr.No.12 of Purchase Regulation 1981 stated that in case of open and limited tenders, the Tenderers shall be required to submit Earnest Money at the following rates in the form of PSEB Cash receipt Bank Draft along with the tenders :-

- a) Tenders valuing upto Rs. 50,000/- and spot Tenders. Nil
- b) Tenders valuing above Rs. 50,000/- (other than spot tenders). @ 2% of tenders value rounded off to a multiple of Rs. 10/- on the higher side, subject to a minimum Rs. 5000/- and a maximum of Rs. 10lac.

As per Reg.12(iv)(a) Page 20 of Purchase Reg. 1981

In case of tenders not accompanied by full amount of Earnest Money for the item tendered but not less than 25% of the amount due, the order/contact shall be awarded only for part of material /equipment/service limited to a value corresponding to the actual amount of Earnest Money submitted with the tender provided the placing of such part order is otherwise feasible and is in the interest of the Board otherwise, such tenders shall be ignored.

4 (b) The complete statement is as under :-

	A(Rs.)	B(Rs.)
Cost of material	10,000.00	11,000
Excise duty @ 10.30%	1,030.00	-
	11,030.00	11,000
Vat @ 5%	5,51.50	550
Total cost "X"	11,581.50	11550

As per the total cost at "X" supplier B shall be the L-1 and eligible for award of tender. (The part of modvat benefit has been ignored as the "MODVAT" word has not been printed in the question paper).

Que.5

Answer

a) Regulation 6(v) of the Purchase Regulations stated that for items of critical nature, tenders may be obtained on the spot in the market by a committee of not less than three officer (including one from Accounts side) appointed by Whole Time Members or Central Purchase Committee, Project Purchase Committee or purchase Committee (General) with specific delegation of powers upto 50% of the competent authority's own powers and generally following other limited tenders procedure suitably abridged to enable award of purchase order/contract on the spot.

Provided that in the case of Spot Purchase Committee constituted by the Central Purchase Committee, Project Purchase Committee or Purchase Committee (General) prior permission of the Member Incharge shall be required.

It is clear from above the Spot Purchase Committee constituted under Purchase Regulation can't utilize the power under P.O.P: ~~DO P~~

b) Normally a JE who execute the work records the measurements in the Part-IV of the IWR and the SDO in charge of the Sub Division under which Sub Division the work has been executed measure the quantity utilized. If in any case the concerned SDO is not available the quantity should have been got measured from another SDO of same division. Sr.Xen should not verify the quantity at his level as he is to finalize the IWR after completion of work.

c) Sr.No.28 of Schedule E attached with Purchase Regulation, 1981 stated that the Punjab based firms claiming order preference shall be required to furnish an under-taking in prescribed form (Annexure-II) on a non-judicial stamp papers of appropriate value to the effect that they shall execute the order if placed on them under 'Order Preference' as per the tender specification. Such undertaking should be submitted by the Punjab based tendering firms latest by the close of the day or opening of tenders. In case no such undertaking is furnished by the Punjab based

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firms who are otherwise eligible for claiming 'Order Preference' as per the tender specification, their tender shall not be considered for placement of any order under Order Preference. In the event of refusal by the Punjab based firms to execute the purchase order/contract at their quoted rates or offers made under Order Preference as per 'C' and 'D' above as the case may be, after having furnished the above undertaking their Earnest money shall be forfeited apart from initiating further administrative action, such as suspending business dealings blacklisting etc. *In view of above the tender request sent*

reception.

d) As per Sr.No. 17(ii) of the Purchase Regulation. Tenders submitted by contractors are to be rejected, who did not purchase a set of tendering documents/specifications.

e) As per Reg.7.11 of Manual for Banking Operation following procedure is to be followed. In the case of loss of cheques intimated by the payees, the matter should be reported by the Drawing Officer to the Financial Advisor who will then issue instructions to the Bank for recording the advice of 'Stop Payment'. An indemnity bond should also be obtained in such cases from the payees, and after the payees have furnished an indemnity bond and after the 'Stop Payment' Advices has been noted by the Bank's branches, new cheques should be issued by the Drawing Officer's in lieu of the old one.

In view of the above the Sr.Xen's order to issue the duplicate cheque without obtaining the Non Payment Certificate and Indemnity Bond from contractor are not valid.

Ans.1(a) Theft of electricity under Elec. Act-2003 under Section-135 means whoever dishonestly taps, Causes to be made any connection with overhead, underground or under water lines or cable or service or service facility of a licence or supplier as the case may be or tampers a meter installs or uses a tampered meter, current reversing transformer loops connection or any other device or method which interferes with the accurate or proper registration, calibration or metering of electric current or otherwise results in a manner whereby electricity is stolen or wasted or damages, destroys an electric meter apparatus, equipment or otherwise causes or allowed any of them to be so damaged or destroyed as to interfere with the proper accurate metering of electricity or use electricity through a tampered meter or uses electricity for the purpose other than for which the usage of electricity was authorised.

The detailed Regulations for dealing with such cases of theft of electricity are laid down in Regulation-37 of Electricity Supply Code and related mater Regulation-2007. Apart from registration or FIR where a prima facie it is established that the consumer is indulging in theft of energy, the authorised officer will assess the amount payable by the consumer/person who has benefited by such theft as per procedure specified in Annexure-8 of Electricity Supply Code and related matters Regulation-2007. The state Govt. or any authorised officer authorised by it may accept from any consumer/person, who has committed or is reasonably suspected of theft of electricity, a sum of money as compounding fee at the rates notified by the State Govt. On receipt of such amount all criminal proceedings against the consumer/person under the Act shall be dropped. The payment of compounding fee will be in addition to any civil liability accruing under Regulation 37.2 ibid.

Ans.1(b) Unbilled revenue means assessment of revenue in respect of energy sale but not billed during the Financial Year. The unbilled revenue is estimated/assessed category-wise by the sub divisions on the basis of previous cycle where bills have not been issued by 31st March of the relevant financial year. The detailed procedure for calculation of unbilled revenue is laid down in Chapter-42 of Sale of Power and CAO/ PSEB, Patiala Circular M.No.4709/5235/CAC-16 Dated 16.03.1993. It has been again reiterated vide CAO/Rev. PSEB Patiala M.No.2944/3535/CAO/RM-207 dt. 06.02.2001. The adjustment of unbilled revenue and units (excluding ED) on estimated basis where ledgers have not been issued by 31st March should be carried out by debit to AH 23.4(relevant sub A/C code) as under:-

- | | | |
|------|--|-----------|
| i) | No. of days or days between the last Meter Reading date and 31st March | 16 days |
| ii) | No. of days of previous billing Cycle (GSC) | 60 days |
| iii) | Revenue of preceding billing cycle | Rs.5 lacs |

Contd..2..

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iv)	Units consumed in preceding Billing Cycle	6 lac Units
	A) UNBILLED REVENUE	$\frac{\text{Rs. } 500000 \times 16 \text{ days}}{60 \text{ days}}$
		=Rs. 1,33,332
	B) UNBILLED UNITS	$\frac{600000 \times 16 \text{ days}}{60 \text{ days}}$
		=160000 units

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

23.4 Provision for Unbilled Revenue	Dr.	1,33,332
61.2 Revenue for SOP	Cr.	1,33,332

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

23.4 Provision for Unbilled Revenue	(-)Dr.	1,33,332
61.2 Revenue for SOP	(-)Cr.	1,33,332

Ans. 2(a)	With Power Cuts		Year 2008-09	2009-10	%age Incr./Decr.
1.	Energy Input		25495 MUs	28800 MUs	+ 12.96%
2.	%age Energy Sale	Metered AP	12191 <u>6404</u> <u>18595</u>	13150 <u>7795</u> <u>20945</u>	+7.87% +21.72% +12.63%
3.	Losses		6900	7855	955
4.	%age of overall D. losses		27.06%	27.27%	(+)0.21%
	Without Power Cuts				
1.	Energy Input		25495 <u>700</u> <u>26195</u>	28800 <u>540</u> <u>29340</u>	+12.01%
2.	Energy Out Put/Sales		12191 6404 <u>700</u> <u>19295</u>	13150 7795 <u>540</u> <u>21485</u>	+11.35%
3.	Percentage Energy billed (without AP)	Metered	12191 <u>700</u> <u>12891</u>	13150 <u>540</u> <u>13690</u>	+6.20%
4.	Losses		6900	7855	+955
5.	Overall Increase in D. losses		26.34%	26.77%	+0.43%

Ans. 2(b) Bill of Bulk Supply Consumer

- i) Consumption Recorded = 6000 KWH
- II) Consumption/Energy Charges @Rs.4.61 per unit = 6000 Kwh x 4.61 = 27660
- III) MMC on the basis of capacity of 11KV Distribution Transformer @219 per KVA = 200KVA X Rs.219 = Rs.43800
- IV) Applicable Consumption Charges = Rs.43800
- V) Bill Amount
- i) Applicable Consumption Charges = Rs.43800
- ii) Meter Rental as per CC-18/06(467+88) = Rs.555

Contd...2..

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iii)	Service Charges	=Rs.150
iv)	Total SOP	=Rs.44505
v)	ED exempted to Central Govt.Offices/Works	= Nil
vi)	Octroi not applicable in Bathinda City	= Nil
vii)	Net amount payable within due date after rounding of Rs.10/- (Rs.5/- will be adjusted in next bill)	= Rs.44510
viii)	Late payment Surcharge 10% if payment made after due date	=Rs.4451
ix)	Gross amount payable after due date	=Rs.48961

Ans.2(c) As per Regulation 87.1.2 of Electricity Supply Regulation-2005, The Schedule domestic supply tariff may be applied to all the religious institutions viz. Temples, Gurudwaras, Masques and Churches provided that SDO concerned authenticates the genuineness of the place being used for worship by the general public.

In the instant case, the gates constructed at Fatehgarh Sahib and given supply under NRS Tariff cannot be termed as religious institutions and in normal circumstances cannot be changed to DS tariff. However, the request of District Administration for charging DS tariff for the supply of Electricity to these gates can only be considered and accepted by the Committee of WTDs in relaxation of the existing rules.

Ans.3(a) As Revenue Accountant of the Sub division, for correct classification of Monthly Revenue Assessment in the accounts and to avoid misclassification it will be seen that :

- 1) All the assessment summaries of a particular billing cycle received from RCC/Computer Centre alongwith ledger/bills have been entered A/C Headwise/Categorywise correctly in the sub main revenue abstract of the ledger by the UDC/Revenue. Categorywise metered energy sale is also recorded on a separate sheet so as to work out total metered energy sale of the Sub division during the month.
- 2) The Account Headwise assessment of ledgers issued manually (where computerised billing is not being done) have also been entered in the Revenue abstract.
- 3) Amounts debited/credited to the consumer accounts in the energy bills through SC&A register(SOP-6 & SOP-6A) relating to ACD, Service Connection charges, Load Surcharge, Prior period income i.e. amount relating to heads other than revenue from SOP(61.2 & 61.3) have been classified separately while preparing the monthly abstract of SC&A Register and Headwise figures of debit and credit of SC&A Register are correctly posted in the Sub/Main Revenue Ledger by the UDC/Revenue.

To check and ensure correct classification Revenue/Income in revenue accounts following steps will be taken:-

- 1) After preparation of Monthly Revenue Assessment Abstract and making Categorywise totals of Metered Energy Sale, Categorywise average rate per unit is calculated. If the average rate is found to be abnormal i.e. higher/less than the tariff rate, it indicates that there is some Categorywise misclassification in the revenue assessment posting or in the adjustment of Sundry Charges & Allowances register.
- 2) Then the SC&A Register is got rechecked for the headwise classification in respect of all items.
- 3) If there is any misclassification found then it is corrected immediately before final compilation of revenue accounts in the sub division and its submission to the divisional office.
- 4) Apart from the above, categorywise Monthly revenue assessment is compared with the corresponding period of the last year to check any abnormality.

Ans.3(b) As per A/C Circular 10/09 and 2/2010(Latest provisions) the following Journal Entries are passed:-

- | | | | |
|-----|---------------|---|-------|
| i) | Dr. 79.420 | Bad debts write off | =2500 |
| | (-)Dr. 23.7 | (Categorywise)Agencywise | =2500 |
| ii) | (-)Dr. 24.501 | Remittance into Bank
(Dishonour of Cheque) | =5000 |

Contd..2...

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	(-)Cr.	23.3	Collection Account	=5000
			or	
	(-)Cr.	23.1	Sundry Debtors for SOP	
		23.2	Sundry Debtors for ED & Octroi (Categorywise)	
iii)	Dr.	23.731	Sundry Debtors for SOP	=9000
		OR		
		23.741	Sundry Debtors for SOP (As per detected Agencywise)	
1)	Cr.	61.731	Revenue for supply used for DS purpose	
		OR		
		61.741	-DO- (As per detected Agencywise)	=9000
2)	Dr.	23.201	Sundry Debtors for ED	=900
		23.211	Sundry Debtors for Octroi	=100
	Cr.	61.501	ED for Supply used	=900
		61.511	Octroi for supply used	=100
iv)	(-)Dr.	23.7	Sundry debtors for Compensation	=4000
	(-)Cr.	65.220	Prior period Income-Theft/Mal practice	=4000

Ans..4(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. In case the average consumption for the corresponding period is not available then the consumer will be tentatively billed for the consumption to be assessed in the manner indicated in Para-4 of Annexure-8 of Electricity Supply Code and related matters Regulations-2007 and subsequently adjusted on the basis of actual consumption in the corresponding of the succeeding year.

Ans.4(b) As per provisions of Accounts Circular No.03/2009, Purchase/Sale of Power is not treated as Purchase/Sale under Banking arrangement. It is accounted for as under:-

Sale & Purchase of Power under Banking Arrangement will be taken as Purchase of Power by debiting the amount at the time of Purchase and minus debiting the same account at the time of Sale. The premium of Power to be given/received at the time of return of Power (if any) is also adjusted in Power Purchase Account by debit or through minus debit as the case may be.

Ans.4(c) First Person Responsibility as per Secy.PSEB Patiala Circular Memo No.120/699/CC/CS-162 Dated 15.04.97.

Sr. No.	Particulars	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 20KW b)For all other cases= AE/AEE
6	Issue of TDCOs	a)RA in case of all categories of load upto 20KW (Except Govt. connections) b)For all other categories = 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 20KW for all categories b) AE/AEE in all other cases

Ans.5 Bill of LS – Seasonal Consumer for the Month of February-2010

1) ENERGY CONSUMPTION (As recorded by Meters)		KWH	KVAH
NEW		137460X2	153056X2
OLD		<u>125460X2</u>	<u>140056X2</u>
		<u>12000X2</u>	<u>13000X2</u>
		=24000	=26000
M.F. = $\frac{\text{CT Ratio}}{\text{Meter ratio}}$		= $\frac{150}{100}$	=1.5
But Meters are slow with 10%		= 24000x1.5	=26000x1.5
		= 36000	=39000
So Energy consumption after 10% loading		= $\frac{36000}{90} \times 100$	$\frac{39000}{90} \times 100$
		= 40000	=43333
2) Due to L.T.Metering 3% consumption is raised.		= 41200	=44633
		= $\frac{41200}{44633}$	=0.92
MDI		=120X2X1.5 = 360 KVA	
3) Energy Charges @4.33 per unit		=41200x4.33	= 178396
4) MMC @343/-Per KVA		=350X343	=120050
5) Appropriate amount EC or MMC (whichever is higher)		=178396	
6) Power Factor incentive @0.50% for 0.02% Increase in P.F.		=(-)892	
7) Demand Surcharge @250/-per KVA for excess demand availed 360 KVA-350 KVA=10KVA		=2500	
8) Total S.O.P.(except Meter Rentals & Service Charges)		=180004	
9) Service Charges		=150	
10) Meter Rentals @1.6 paisa per Meter of cost of Metering Equipment			
11) Total SOP (Without Meter Rentals)		=180154	
12) E.D. @ 10% of SOP		=18015	
13) Octroi @ 0.10 paisa per unit		=4120	
14) Total Bill amount upto due date		=202289	Say Rs.2,02,290/-
15) Surcharge upto 7 days 5% Then bill amounts		=2,11,298/-	
" After 7 days 10%		=2,20,305/-	

Q-1(a) As per Section 4(b) of Right of Information Act 2005, the following information is required to be published by every Public authority :-

- i) The particulars of its organization, Functions and Duties.
- ii) The powers and duties of its officers & employees.
- iii) The procedure followed in the decision making process including channels of supervision and accountability.
- iv) The norms set by it for discharge of its Functions.
- v) The Rules Regulations, Instructions, Manuals and Records for discharging its Functions.
- vi) The particulars of any arrangement that exists for consultation with or representation by member of the Public for the formulation of its policies and implementation thereof.
- vii) A statement of the Boards, councils Committees and Bodies constituted for its Advice and the minutes of such meetings are accessible to public.
- viii) A statement of categories of documents held by it or under its control.
- ix) A Directory of its officers and employees.
 - x) The monthly Remuneration paid to each of its officers and employees.
 - xi) The Budget Allocation and Reports on disbursements made.
 - xii) The manner of execution of subsidy programmes.
 - xiii) Particulars of recipients of concessions permit or authorization granted by it.
- xiv) Details in respect of the information, available or held by it, reduced in an electric form.
- xv) Such other information as may be prescribed and thereafter update these publications every year.

Q.No.1 (b) As per regulation 5 of purchase regulation the PSPCL may take the following step for Standardization & Registration of suppliers.

- i) It may enter into rate contract with manufacture supplier.
- ii) It may standardize/approve manufacture/supplier for supply of different material for inviting limited tender or items not borne or rate contract or standardize suppliers may be registered with the different offices of the Board.

Standardization for major items like transformers conductors, cable, poles etc shall be made after securitization and recommendation of the committee appointed by the Board. Standardization be made with approval of member in charge and Chairman. Any firm whose performance is not upto mark can be deleted with the approval of WTDs.

Q. No.2 a) Member of District Consumer Forum are appointed by State Govt. on the recommendation of selection committee consisting of the following :-

- i) President of the State commission-Chairman.
- ii) Secretary, Law Department of State-Member.
- iii) Secretary, in charge of the Department dealing with consumer affairs in the State-Member.

The persons having the following qualification may be selected by the above said selection committee :-

- a) A person who it, or has been or is qualified to be a District-judge as its president.
- b) Two members, one of whom shall be a woman, who shall have the following qualifications.
 - i) be not less than thirty five years of age
 - ii) Possess a bachelors degree from a recognized university.
 - iii) Be persons of ability, integrity and standing and have adequate knowledge and experience of at least ten years in dealing with problems relating to economics, law, commerce accountancy, industry, public affairs or administration.

Jurisdiction of District Forum.

The District Forum shall have jurisdiction to entertain complaints where the value of goods or services and the compensation, if any, claimed does not excess Rs. Twenty-lakhs.

A complaint shall be instituted in District Forum within local limits of whose jurisdiction. The opposite parties actually and voluntarily resides or carries on business or branch office or works for gain and or the case of action wholly or in part arises.

Q No.2(b) As per Reg.6(ii) of works Regulation 1997 limited tenders may be invited from all registered contractors for minor worker. Limited tenders may also be invited for major works upto Rs. 50 lacs only in any emergent case. The detailed reasons thereof may be recorded and the approval of the authorities mentioned below will be obtained before inviting limited tenders.

Tender accepting Authority

Approving authority for
Inviting limited tenders.

CE

Member-in-charge

SE/Director

CE

Sr.Xen/Dy.Director

SE/Director

In emergent cases limited tenders may be collected committee consisting of 3 officers one of which one will be Accounts Branch to be approved by the Member-Incharge.

Q No.3(a)

- i) As per Explanation to Reg.16(1) of Employees Conduct Regulations 1971, the employee of PSPCL cannot canvas in support of business of insurance managed by his wife.
- ii) As per Reg.11(3)(a) of Employees Conduct Regulations 1971, there is no restriction on the employee of PSPCL to criticize the policies or action of PSPCL while giving evidence before State Legislature.
- iii) As per Reg.7 of PSEB (Administration of funds properties & maintenance of their Accounts) Regulations in no circumstances, shall the sums so received be utilized for meeting any expenditure.
- iv) Following the controlling officers in respect of the court cases of Land Acquisition involving value as per Annexure 'A' of Reg of Conduct of Business 1980.
 - a) Sr.Xen upto Rs.50,000/-
 - b) SE upto Rs. 1,00000/-
 - c) Secretary/Chief Engineer upto Rs. 10,00,000/-
- v) As per Reg.5 of Conduct of Business Reg.1980 consultation of Finance Section shall not be required in case of Purchase proposals governed under the Purchase Regulations.

Q No.3(b)As per Reg.No.20 of Works Regulations 1997 the tenders for Repair & Maintenance Works are accepted if the following conditions are fulfilled :-

- i) The amount of tender will not exceed the amount of sanctioned estimate plus such excess as the authority-accepting the tender is competent- to sanction, except in case of works committee & WTDs.
- ii) Approval of next higher authority will be obtained if a tender other than the lowest is accepted except in case of works committee & WTDs, However in case of Works Committee reasons thereof shall be recorded.
- iii) In case less than three tenders are received approval of next higher authority shall be obtained. This condition will not apply to works committee & WTDs.
- iv) Acceptance of tenders shall be recorded by the competent authority in writing on noting sheets in the case file and convey approval through minutes of meeting of WTDs/ Board of Directors (BOD).
- v) In emergent cases the competent authority may authorize advance action to be taken in anticipation of receipt of formal decision.

Contd..2...

Q No.3(c) Meaning as per RTI Act :

Information : Means any material in any form, including records, documents, memos, e-mails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic

form and information relating to any private body which can be accessed by a public authority under any other law for the time being informed.

Public authority :- Means any authority, body and institutions of self-government established or constituted :

- a) by or under the constitution
- b) by any other law made by parliament.
- c) by any other law made by state legislations.
- d) by notifications issued or order made by the appropriate Government and includes anybody owned, controlled or substantially financed, non-government organization substantially financed directly or indirectly by funds provided by the appropriate Govt.

Q No.4(a) Constitution of State load dispatch centres :

As per sec 31 of the Electricity Act 2003

The State Govt. shall establish a centre to be known as the State Load Despatch Centre for the purpose of exercising the powers and discharging the functions under this part.

The State Load Despatch Centre shall be operated by a Govt. Company or any other authority or corporation established or constituted by or under any State Act as may be notified by the State Govt.

Functions of State Load Despatch Centre :

As per sec 32 of the Electricity Act 2003, the State Load Despatch Centres shall be the apex body to ensure integrated operation of the power system in a state :

The State Load Despatch Centre shall –

- i) be responsible for optimum scheduling and dispatch of electricity within a state in accordance with the contracts entered into with the licensees or the generating companies operating in the state :
- ii) monitor grid operations.
- iii) keep accounts of the quantity of electricity transmitted through the State Grid.
- iv) exercise supervision and control over the intra-state transmission system.
- v) be responsible for carrying out real time operations for grid control and dispatch of electricity within the state through secure and economic operation of the state grid in accordance with the grid standards and the State Grid Code.

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

Q.No.4(b) As per DOP-48-A amended vide Reg o/o no. 968 dt. 16.10.09 powers for purchase of material against cash payment are as under :-

CE/Thermal/DS	10,000-
SE/Thermal/DS	5,000-
Xen/Thermal/DS	2500-
AEE/Thermal/DS	1000-

However as per purchase Reg no. 6 (vi) (amended by o/o no. 967 dt.16.10.09) in urgent cases items valuing upto Rs. 10,000 may be authorized to be purchased by Executive Engineer/Deputy Secretary against cash payment after assessing reasonability of rates from the market on the basis of at least three quotations in writing. Items valuing up to Rs.5000/-(each) may be purchased against cash payment after conducting oral enquiries in the market.

Contd....2...

Q.No.4 (c) As per Sec.5 of Punjab Electricity (Duty) Act 2005 the Electricity Duty (ED) is exempted on the consumption or sale of electricity which is consumed by the Govt. of India or sold to the Govt. of India for consumption by the Govt. or consumed in the construction, maintenance or operation of any railway by the Govt. of India or a railway company operating that railway, or sold to that Govt. or any such railway company for consumption in the construction maintenance or operation of any railway.

However as per sec 3(4) of Punjab ED Act 2005 the ED is payable on the electricity supplied for its own consumption by the PSPCL.

- Q No.5(a) As per Rule 37 & 38 of PSEB Rules 1959 (Chairman's Powers) Issue of stock at premium : Where the stock is issued at price higher than that at which it is to be redeemed, the difference between the price of issue and the price of redemption shall, for the purpose of these rules be credited to premium on stock account which may be utilized by the Board in any of the following manner :
- by transfer to the reserve fund of the Board.
 - To wipe off the intangible assets.
 - To wipe off discount on the issue of stock.
 - In such other manners as may be approved by the board.

Issue of stock at discount :

Where stock is issued at a price lower than that at which it is to be redeemed. The difference between the price of issue and the price of redemption shall for the purposes of these rules, be treated as a loan authorized by the statutory borrowing power the corporation/Board under Sec.65 of the Act repayable within the period expiring on the earliest date on which the said stock may be redeemed.

- Q No.5(b) As per Rule 41 of PSEB Rules 1959 (Chairman's Powers) The principal money and interest for which bonds are issued by the PSPCL shall be secured on the covenant of the PSPCL to pay and the principal money and interest secured by any bonds or class of bonds may in additions be charged upon or secured by the trust deed charging the works and all the revenues of the Board or any specific property forming part of those works.

Q.No.5(c) As per sec 61 of the Electricity Act,2003 the following are the guiding factors for the determination of tariff :

- The principles and methodologies specified by the central commission for determination of the tariff applicable to generating companies and transmission licensees.
- The generation, transmission, distribution and supply of electricity are conducted on commercial principles.
- The factors which would encourage competition, efficiency, economical use of the resources, good performance and optimum investments.
- Safeguarding of consumers interest and the same time, recovery of the cost of electricity in a reasonable manner.
- The principles rewarding efficiency in performance
- Multiyear tariff principles.
- That the tariff progressively reflects the cost of supply of electricity and also reduces cross-subsidies in the manner specified by the Appropriate Commission..
- The promotion of co-generation and generation of electricity from renewable sources of energy
- The National Electricity Policy and tariff policy.

Q.1. a)

1. Cost of constructions	Rs. 5,00,000/-
2. Cost of out house	Rs. 60,000/-
3. Cost of additional room made on 1-9-08	Rs. 40,000/-
4. Hot water installation made on 1-9-08	Rs. 2,000/-
5. Cost of Garage	Rs. 17000/-
6. Cost of approach Road	Rs. 16000/-
	Rs. 635000/-
7. Cost of Electric fitting	Rs. 25,000/-
8. Cost of Sanitary fitting 35000+15000 =	Rs. 50000/-
Total	Rs. 710000/-

Rate of interest 6%

Mtce. & Repair plus Municipal taxes = 6% + 1 1/2% = 7 1/2% + Municipal Taxes

$$\frac{71000 \times 7 \frac{1}{2}}{100 \times 12} + \frac{5000}{12} = \frac{58250}{12} = \text{Rs. } 4854.16$$

$$\text{Or Over all rate of } 7.5\% = \frac{71000 \times 7 \frac{1}{2}}{100 \times 12} \text{ which ever is less}$$

Ceiling Fan 3000 $\times \frac{12}{100} \times \frac{1}{2} = \text{Rs. } 180$

Standard rent of Building is Rs. 4438/- + Rs. 180 = Rs. 4618/-

b) Rent Recoverable from the officer from date of transfer to date of vacation of quarter 5-6-09 to 30-4-10

First two month at normal rate

Bl D.P IR

$$20100 + 10050 + 1508 = \text{Rs. } 31658/-$$

Normal Rate

$$\text{From 6-6-09 to 5-8-09 } 31658 \times 5 / 100 = 158290 / 100 \text{ Rs. } 1583 \text{ per month}$$

Double rate

$$\text{From 6-8-09 to 5-10-10 } 31658 \times 5 \times 2 / 100 \text{ Rs. } 3166/- \text{ per month.}$$

Market Rate

From 6-10-10 to 30-4-10 Market rate intimated by civil authority.

The Rent free accommodation occupied by officer at GNDTP Bathinda shall be charged at the market rate worked out by Civil authority as the Board employee can be given concession rate for one house only.

2. A) Date of joining Board's Service as AE-1-6-1980

Scale of pay -- 15800/21100

Date of Relieving 15-1-2007

Period of deputation 3 years from 15-1-07 to 14-1-10.

Pay as on 1-10-06 Rs 19100/-

1-10-06 -- 19100

Earned leave 1-8-07 to 30-9-07

1-10-07 --- 19600

Half pay leave 1-5-08 to 31-7-08

1-10-08 --- 20100

Extra ordinary leave 1-6-09 to 31-7-09.

1-10-09 - 20600

Leave salary contribution:Basic pay DP LR

15-1-07 to 31-7-07 19100 9550 1433=30083x11/100 x6x17/131=Rs.21670/-

1-8-07 to 30-9-07 No contribution due to leave.

1-10-07 to 30-4-09 19600+9800+1470=30870x11/100 x7=Rs.23770/-

1-5-08 to 31-7-08 No contribution due to leave.

1-8-08 to 30-9-08 19600+9800+1470=30870x11/100x8=Rs.67914/-

1-10-08 to 31-5-09 20100+10050+1508=31658x11/100x8=Rs.27859/-

1-6-09 to 30-9-09 No contribution due to EOL period.

1-8-09 to 30-9-09 20100+10050+1508=31658x11/100x2=Rs.69641/-

1-10-09 to 14-1-10 20600+10300+1545=32445x11/100 x3x14/31=Rs.12172/-

Total: = 21670+23770+6791+27859+6964+12172=99226/-

If period of Earned leave is taken as 18-7-07 to 30-9-07

then 15-1-07 to 17-7-07 =30083x11/100x5x17/31x17/31=Rs.20175/-

=20175+23770+6791+27859+6964+12172=97731/-

Pension contributionLength of service. Emoluments 2110+10550+1583=33233/-33233x21/100x4x17/31=31743 33233x22/100x2 = 14622/-

15-1-07 to 31-5-07 -- 26 to 27 years.

01-6-07 to 31-7-07 -- 27 to 28 years.

01-8-07 to 30-9-07 No pension contribution due to earned leave.

01-10-07 to 30-4-08 27 to 28 years =33233x22/100x7=Rs.51179/-

01-5-08 to 31-7-08 No pension contribution due to HPL.

01-8-08 to 31-5-09 28 to 29 yrs. 33233x23/100x10=Rs.76436/-

01-6-09 to 31-7-09 No pension contribution due to leave.

01-8-09 to 14-1-09 29 to 30 years. 33233x23/100x5x14/31=Rs.41670/-

=31743+14622+51179+76436+41670=215650/-

If period of earned leave is take as 18-7-07 to 30-9-07

Then 1-6-07 to 17-7-09 27 to 28 years 33233x22/10 x 1x 17/31=11320/-

Total: = 31743+11320+51179+76436+41670=Rs.212348/-

B) Normally the period of deputation on foreign service is 5 years if an employee return to parent department after foreign service. He should must work atleast for two years in parent deptt. before proceeding on deputation again under rule 10.28(i) of MSR vol-1 part I so as per rule officer is not entitled to proceed on deputation. However competent authority allow him to proceed on deputation as a special case.

3.a)	JE in the scale of 7750/14500	As AE in the scale of 7750/14500
1-1-96	8550
1-3-96 to 30-4-96		on EOL period
16-7-96	8825 On promotion one increment in the same scales
1-8-96	9100 DNI step up from 6/96 to 8/96 due to EOL period.
1-8-97	10350
1-8-98	10700
1-8-99	10700 2 AGI stopped with future effect
1-6-2000	10700 No benefit of 23 yrs. Promotion as he has not passed the Engineer Officer Examination.
1-8-2000	10700 AGI stopped
1-1-2001	10700 Promoted as AEE, no benefit of promotion as he has not passed the Engineer officer Examination.
1-8-01	11050 AGI granted.
1-5-02	11750 23 years advance promotional scale allowed to be absorbed in next promotion as AEE on passing of Engineering Accounts Examination.
1-5-03	12100
1-5-04	12100 (12500) One AGI stopped without future effect vide o/o no. 60 dt. 15-5-03.
1-5-05	12500 (12900) Previous AGI restored and 2AGI stopped without future effected vide o/o No.80 dt. 20-2-04
1-5-06	12500 (13300)
1-5-07	13700

3. b) Suspended lien and Provisional lien:

When an employee holding a post in substantive capacity is appointed substantively to a tenure post or a permanent post outside the regular cadre or is sent on foreign service and there is reason to believe that he will be away from his original substantively post for a period of at least 3 years, then his lien on permanent post is suspended under rule 3.13 of MSR while provisional lien is the one acquired by an employee who is appointed in a provisional substantively capacity against a post on which another employee holds a lien.

4. a) No refundable and non refundable advance is admissible, if an employee withdraw 90% of his G.P.Fund amount from his GP Fund account.
- b) Normally an employee is paid interest up to six months after the date of retirement under regulation 16 of GP Fund Regulation. However if it is found that the payment of interest has been delayed due to no fault of employee then in such cases interest up to the month proceeding the date of payment can be made to an employee with the sanction of Chief Accounts Officer after verifying the whole case. In this case, payment of interest up to 30-4-2010 can be made with the approval of CAO after scrutiny of the case.
- c) Casual leave is not recognized/regular leave under Regulation 8.49 of MSR Vol-I part I and cannot be combined with earned leave/half pay leave extra ordinary leave but commuted leave cannot be granted without Medical certificate except for approved course of study.
- d) As per para-18 of the Appendix 9 of MSR Vol.I part-I. In this case following amount required to be recovered from the officer.
- a) Double the amount of leave salary study allowance and cost of fee, TA etc. paid by the Department.
 - b) Actual expenditure incurred by foreign employer together with interest.
 - c) Study leave should be cancelled and converted into Regular leave/EOL.
- e) Normally Leave salary to the officer on foreign service is paid by parent Deptt. But when an employee is on Foreign Service outside India, it shall be paid by the foreign employer. Hence the action of Foreign employer is not acceptable and amount of maternity leave is required to be recovered from him.

5.a) T.A. Bill

1. Car Mileage Allowance $180 \times 6 =$ Rs. 1080/-
Or Railway Fare $750 \times 2 = \text{Rs. } 1500/-$
of entitled class Which ever is less.
 2. Daily Allowance two for self 3×80 Rs. 240/-
And one wife
 3. Transportation Allowance
Full Truck 90 quintal
Mini truck 40 quintal
130 quintal
- | | <u>Weight</u> | <u>Rate</u> | <u>Kms.</u> | |
|-----------------|---------------|---------------|--------------|---------------------|
| Bulky goods | 50 | $\times 0.35$ | $\times 180$ | $= 3150$ |
| Non-bulky goods | 80 | $\times 0.25$ | $\times 180$ | $= 3600$ |
| Or Rs. 9000/- | | | | Which ever is less. |
4. Loading & unloading charges 130×10 Rs. 1300/-
or expenses of Rs. 1800 which ever is less.
Octroi charges are not admissible.

Rs. 9370/-

5.b) Following facilities/concessions are admissible to the family members of Board employee who died in harness.

1. The family member of employee is entitled to pension equal to last pay drawn upto the date of his actual retirement subject to acceptance of solatium in lien of job.
2. The family of deceased employee will be entitled to Ex-gratia amounting to Rs. One Lac in normal cases, 2 lac to 4 lac in ... Harness cases and Rs. 10 Lacs in terrorist activity applicable w.e.f. 1-1-06.
3. The family of deceased employee shall be entitled to solatium subject to minimum of Rs. 3. Lacs and maximum of Rs. 5 Lacs.
4. The family of deceased employee shall be entitled to retain Board's accommodation upto one year from the date of death or house rent allowance for one year.
5. The family of the deceased employee shall be entitled to deposit linked insurance amount of Rs. 10,000 provided the deceased employee has five years service.
6. The family of the deceased employee shall be entitled to medical facility through out life on same basis as is given to pensions.
7. The family of the deceased employee shall be entitled for tuition fees at Govt. rate upto graduate level.
8. The family of the deceased employee also be entitled to gratuity at the following rate.

Service upto 1 years - Two months pay
From one year to 5 years - Six month pay.

5 years to 12 years- Twelve month pay.

Above 12 years = $\frac{\text{Emoluments}}{2} \times \text{half yearly subject to 66 incase of class 1 to}$

III and 70 in case of class IVth maximum of Rs. 10 Lacs w.e.f. 1/1/06.

- c) Normally if gratuity is not payable to the officer within 3 month. Interest @ 7% shall be paid But if the Departmental Proceedings is pending against the employee. Then the payment of Gratuity shall be made on the date of conclusion of inquiry.