

SAMPLE SOLUTION

SAS PART -1

PAPER-1

**QUESTION NO.1**

(a) All prior period expenses & losses, for which no provision was made in the previous year are required to be recorded in the various accounts provided under account group 83 so that these are highlighted separately. Account group 83 has been further segregated into various account codes from 83.1 to 83.8 relating to short provision for power purchase in previous years, fuel related losses, operating expenses, excise duty, employees cost, depreciation, interest and other finance charges and any other charge, all relating to previous years.

(b) All unpaid salary/wages are required to be periodically reviewed by the establishment accounts section/project accounting cell so as to determine salaries/wages remaining unpaid for 36 months. Thereafter a Journal Voucher is required to be prepared to transfer salaries/unpaid wages remaining unpaid for 36 months from unpaid salary account to miscellaneous income account.

(c) Whenever a cheque book or a blank cheque is lost, drawing & disbursing officer is required to inform the concerned bank with intimation to A.O./Banking immediately. Thereafter A.O. banking will notify loss of cheque book/blank cheque to all branches of the bank where the PSPCL has made drawing arrangements.

(d) Earnest money received from and returned to the contractors on the same day of opening of tenders is not required to be passed through the cash book. However, it is subject to the condition that the contractors concerned give a stamped receipt for the money in the register of tenders and that the register is to that extent treated as a subsidiary cash book. No accounting entry for this purpose, as such, is required to be passed.

SAMPLE SOLUTION

SAS PART I

PART I

QUESTION NO. 2

(a) Cash Book

Short answer

(b) The employment of class 4 employees to fetch or carry money is strictly prohibited. In Cash & Bank Manual various officers/officials have been entrusted with a duty of remittance /collection/handling of cash & their responsibilities centre have been specifically defined. No where in this manual, any duty has been entrusted to class 4 employees in connection with cash handling. The reason for the same is that they can not be made accountable for any irregularity embezzlement if at all it takes place. The officer who deposes any of his class 4 employees to fetch or carry money can be held responsible. Because class 4 employees are strictly debarred from performance of any of the duty relating to cash.

Model Subra-SAS-I S-11/2012, P-I Sample Botulion  
 C No 2(a)

Cash book of DS Division Patiala for the month of November, 2011

Date	Vr/nc elpt No.	Particular Of receipt	Cash receipt	Receipt By adjustme nt	Classifi cation	Date	Vr. No.	Particulars Of payment	Cash Payment	Che que No.	Amnt.	Payment by Adjust ment	Classifi- cation
1.11.11		Opening balance (i) Notes & Coins 4900 (ii) Deposit at call receipt 200 (iii) IPOs 50 (iv) Self cheque 500 (v) Revenue stamps 10				6.11.11	1	Paid to Post master for purchase of service stamps		001	1000		76.112
5.11.11	B/A-16 -I	Received cash for sale of tenders	5660 5000		24.110 62.903	8.11.11	3	Issued Imprest to UDC for payment of Elec. & water bills	1000				24.220
8.11.11	3C	Imprest of UDC adjusted as per contra entry and his account closed		1000	24.220	8.11.11		UDC made payment of elec. & water bills out of his Imprest				1000	76.158 /76.160
9.11.11	4C	Recovery of advance given to the contractor		5000	25.5 /26.5	9.11.11	4	Paid to contractor for lump sum		002	30000	5000	WORK CONCERN ED
30.11.11	5C	Recovered from salary as per contra entry (i) Rent of Quarters (ii) GP Fund (iii) GP Fund Adv. (iv) Benevolent Fund of JE		10500 190500 9500 3000	62.9 57.120 57.120 44.416	30.11.11	5	Draw self cheque for salary of A&B sub division		003	2035900	213500	75
30.11.11	5C	Received from Bank as per self cheque contra		2035900	44.310	30.11.11	6	Paid to tax dept.		004	300000		75

Model Solution SAS-I, 5-11-2012, P-I

5

30.11.11			30.11.11	7	Paid to LC	005	600	75
			30.11.11	AR-1	Transferred to s/div. 'A' for salary			44,310
			30.11.11	AR-2	Transferred to s/div. 'B' for salary			44,310
			30.11.11	8	Cheque issued to bank for crediting salary to accounts of regular staff	006	250000	75
30.11.11	Unpaid salary of staff adjusted	470900	44,210		Unpaid salary of staff adjusted closing balance			470900
		2046560					2590500	690400

Certified that cash on this day i.e. 30.11.11 has been counted by me & found Rs.480540/- (Rs. Four lac eighty thousand five hundred forty only) which is correct

Sd/

Sr. Xey/DS Division, Patiala.

SAMPLE SOLUTIONSAS PART -1PAPER-1QUESTION NO.3

(a) As per provisions contained in subject code 46 of Material accounting manual the payment for supplies against DGS&D rate contract is required to be made centrally by accounts officer/FR section under Financial Advisor. For this purpose, Revolving Deposit accounts are maintained with the Pay & Accounts officers of DGS&D at Delhi, Mumbai, and Calcutta & Chennai. FR section will be treated as an accounting unit. Payment made on its behalf by cash section will be routed through inter unit accounts. The procedure for the same as laid down in the said manual is explained as under:-

- (i) FR section will receive copies of supply orders placed by various Direct Demanding officers of the PSPCL/Hydel Organisation on the suppliers under the provisions of DGS&D rate contract.
- (ii) The requirement of funds to be placed at the disposal of Pay & Accounts officer will be assessed by FR section and the balance available from time to time in the revolving deposit account will be kept in view. The approval of FA for the remittance of amount to various Pay & Accounts of DGS&D for the recoupment of revolving deposit account. The funds will also be placed at the disposal of Pay & Accounts officer where necessary as per approval of FA.
- (iii) FR section will maintain a register for each Pay & Accounts officer indicating amount deposited and balance available from time to time. It will also maintain Pay & Accounts officer wise register to keep record of supply orders placed at the amount deposited there against.
- (iv) The quarterly account of amount received and payments made by each Pay & Accounts officer will also be received by FR section and the same will also be checked to ensure their correctness.

- (v) FR section will also prepare reconciliation statement indicating the difference if any in the balance as per record of PSPOL and balance shown in the quarterly statement of accounts received from Pay & Accounts officers. The Division wise amounts of payment will also be worked out for preparing journal voucher by debit to inter unit account code 35 and credit to 28.922 – Deposit with DGS&D. The said JV will be scrutinized with reference to the entries in the register which will be authenticated by A.O/FR.
- (vi) Necessary IUT bills will thereafter be raised by AO/FR as per IUT Manual which will be settled by respective Divisions/accounting units.

- (b) As laid down in subject code 52 of Material Accounting Manual SDO/officer incharge store and store keeper have been primarily held responsible against losses of stores. The precautions against losses of stores have been clearly defined in the said subject code which are enumerated below:-

**RESPONSIBILITY OF STORE KEEPER-**

- (a) The store keeper is responsible for the safe custody and issue of store material under his charge and for the maintenance of quantity accounts.
- (b) He will keep the stores well arranged/stacked in the bins/groups in the store godown and fix bin card on each of the item.
- (c) As and when material is received or issued, the store keeper will record the receipt & issue in the relevant stock card. The balance after each issue will be indicating in the store requisition/store challan.

**RESPONSIBILITY OF SDO/ OFFICER INCHARGE OF STORE:-**

Although the store keeper is basically responsible for the upkeep and maintenance of stock record, SDO can also not be absolved of the responsibility for any loss or shortage due to

Model Solution SRS-I, S-1/2012, P-I 7  
negligence or fraud. It is therefore imperative that he should keep a strict vigil on the store transactions.

For this purpose the officer charge of store is required to verify the receipt of material in the store from the relevant stock card and sign the invoice/challan under his dated initial.

The officer incharge of store is also required to check weekly 20/10 items of stores at random and record the result of checking on the relevant stock card. Discrepancies, if any, are required to be reported to the Divisional officer/SE/CE/S&D.

In addition to responsibility of SDO and store keeper, the Divisional officer is also required to visit the store depot at least one in two months with a view to see that the stores are duly stacked and the officer incharge exercises the weekly checks.

He should also check few items selected at random to satisfy himself that the actual balance in the store agrees with the stock card.

He should put his dated initials in token of this check on the stock card. The result of checks should be reported in the stock verification reports which will be dealt with as per provisions contained in subject code 51 of the manual ibid.

SAMPLE SOLUTIONSAS PART -1PAPER-1

## QUESTION NO. 4

- (a) Advances to contractor are as a rule prohibited. Because if any advance payment is made to the contractor there are chances of excess payment. As far as possible no payment should be made except actual work done. However there are certain exceptions to this general rule. There are some circumstances under which it becomes necessary to make advance payment to contractor as an exception.

Advance can be allowed to the contractor as under:-

- (1) Advance payment upto 75% of estimated value of work done can be made to the contractor on the certificate of an officer not below the rank of SDO that the value of work done is more than the amount of advance payment being made. If at any later stage advance payment so made turns out to be in excess, the officer who recorded the certificate will be held responsible.
- (2) Secured advance can also be allowed to be contractor on the security of material brought to the site of work on the following conditions:-
  - (i) The material against which secured advance is granted should not be perishable.
  - (ii) The material should actually be brought to the site of work.
  - (iii) The material should be required for use on the work.
  - (iv) The contractor is responsible for the watch & ward of the material brought to the site of work but the PSPCL holds a prior lien on the material so brought to site.
  - (v) The recovery of security advance so granted should be made from the bill of the contractor as and when material is



utilized on the work & it should not be postpone under any circumstances till the completion of the work.

- (3) A part from advance payment & secured advance if it is considered in the interest of the work, SDOs are empowered to grant petty advance upto Rs.50/- in each case.

In all other cases, if some advance is considered indispensable necessary precautions should be taken and the same should be sanctioned with the approval of Board of Directors. The same should not be allowed to become a precedent for future.

- (b) It is fundamental rule that no work should be commenced unless detailed design has been approved, estimate has been sanctioned, allotment of funds made and order of competent authority are issued to commence the work. This rule indicates that there are four basic conditions to commence the work which are as under:-

- (i) Design of the work should be approved.
- (ii) Estimate should be sanctioned by the competent authority.
- (iii) Allotment of funds should be made
- (iv) Order of the competent authority should be there

However on ground of urgency/emergency if Divisional Officer is required to commence the work for which estimate has not been sanctioned or no financial provision exists, the orders of the officer authorizing the work should be conveyed in writing. The officer requires to execute the work should inform the Accounts Officer that he is incurring a liability for which there is no adequate financial provision and the estimate for which is yet to be sanctioned. It will thereafter be the duty of the A.O. to bring the facts to the notice of higher financial authority to regularize the expenditure by way of sanction of estimate/allotment of funds or to stop the execution of work.

Verbal orders for the commencement of work should be avoided. If at all such order are given verbally these should be confirmed in writing as soon as possible.

SAMPLE SOLUTION

SAS PART -1

PAPER-1

**QUESTION NO.5**

(a) As per subject code of Manual on Damaged Transformers, Instructions are required to be issued by the Competent Authority to TRW divisions so as to find out whether the damaged transformers would be economical / uneconomical for the repair. As per decision already taken by the PSPCL the damaged transformer which have already been repaired twice and those lying un-repaired for more than 5 years should be disposed off.

J.E repair workshop is required to receive the freshly open job cards to find out whether it would be economical to repair the transformer as per above guidelines. Thereafter he is to issue the repairable transformers to workshop supervisor. The transformers which are considered uneconomical for repair, A line is to be drawn across the remaining section of the relevant job card.

However, the reasons for declaring the transformer uneconomical for repair are required to be recorded in the relevant column of job card.

(b) As per subject code 17 of Manual on Damaged Transformers JE repair workshop is to prepare survey report on the basis of information of burnt and irreparable transformer and a list of healthy parts to be retrieved from irreparable transformer SDO repair workshop is required to go through the survey report and test inspect the transformer. The survey report is also to be reviewed by the Divisional officer and who will accord approval to write off the transformer and accord his sanction with in his competency.

The sanctioned survey report will be received by the SDO and entry will be recorded in the memorandum workshop register with details of healthy parts.

The Divisional Officer will also get the price fixed from the competent authority and proceed as under with regard to healthy parts:-

- (a) If the parts are retained with the workshop their value will be debited to 74.106 to 112 by credit to group head 16.105
- (b) If the parts are sent to stores through SRW their value will be debited to group head 22.239 by credit to group head 16.105

The divisional officer will also pass accounting entry as per serial no.8 of subject code 27 for scrap returned.

- (c) As per section 2.56 of Basic Accounting Principle & Policies, Cost incurred and revenue earned for Sale of Power during trial stage is treated as under:-
  - (i) Full period of trial stage subject to maximum 3 months from the commencement of trial stage is called capitalisable period.
  - (ii) Trial stage cost incurred during the capitalisable period is treated as capital cost of assets involved.
  - (iii) Revenue earned during this period is treated as reduction in the capital cost.
  - (iv) The excess of cost over the revenue is added to the cost of asset. If the amount of revenue is more than the amount of cost, the excess is deducted from the cost of the asset.
  - (v) All trial stage cost incurred or revenue earned after the end of capitalisable period is taken to revenue account without capitalization of any part of it.
- (d) As per Basic Accounting Principle & Policies the Material Cost Variance if any in respect of receipts at construction locations or at O&M locations are not to be charged to revenue account or to capital works.

The balance in the material cost variance account at the year end is treated as under:-

- (i) Credit balance is credited to Reserve called Reserve for material cost variance.

- (ii) Debit balance is debited to Reserve for material cost variance. If as a result of such debit, the net balance in this reserve account is a debit balance, the amount of debit balance is charged to revenue account for the year.

Accounting treatment for material cost variance prescribed above assumes that the standard rates are fixed appropriately and there is system for periodical revision of rates whenever major variances are observed.

The amount of material cost variance recorded by construction divisions and circle and treated on the above lines is shown by way of foot note in the fixed asset schedule of PSPCL's Final Accounts.

- (f) Fuel related costs are the costs relating to the fuel i.e. coal oil and gases required for the generation of Power. The accounting of these costs is to be regulated as per procedure laid down in the fuel accounting manual. These costs are reflected in schedule 7 of PSPCL's Final Accounts.

- 1 (a) Calculation of load of Rice sheller is given as under.(refer Instruction 6 Electricity Supply Instructions Manual)(Notes given below are parts of Model solution but not expected from the candidates)

i)	Electric motor 4 Bhp (single Phase)X 0.746Kw	= 2.984 Kw
ii)	Electric Motor 50 Bhp (Three Phase)X 0.746Kw	=37.300 Kw
iii)	Power Socket three phase 5(½ to be counted)=3 X 6Kw	=18.000 Kw
iv)	Power Socket Single phase (½ to be counted)=1 X1 kw	= 1.000 Kw (Note -1)
v)	Air Condition (without rating) 5 X 2.50Kw	=12.500 Kw (Note-1,2)
vi)	Light Point	
	a. Yard lighting =1*10*0.100 kw	=1.000Kw (Note-3)
	b. CFL lamps =20*0.015 Kw	=0.300Kw (Note-4)
	c. Balance Light points=(41-1-20)=20*.040Kw	= 0.800Kw
		= 2.100
vii)	Welding set(higher is taken )	= 8.500 Kw (Note-5)
viii)	Fan 15 X0.060	= 0.900 Kw
ix)	Wall Socket (1/3 to be counted)=4*0.060	= 0.240 Kw (Note-1,6)
x)	Two motor with approved change over(Higher taken)=25 X .746	= 18.650 Kw
	Total Load=	=102.174 Kw

Note :

- As on power socket is being used for AC the same has been counted in AC Load at sr no (v) above. Further as per Instruction 6(1) Note (b) Electricity Supply Instructions Manual, Fraction of lamp/socket to be counted as one.
- As per Instruction 6(1) Note (d) Electricity Supply Instructions Manual, In case the rating of window/Split air conditioner is not mentioned the same may be taken as 2.5 kW.
- As per Instruction 6(1) Note (c) Electricity Supply Instructions Manual , In case single switch is used for controlling more than one lamp/appliance, the sum of all the Lamps/appliances shall be taken into account for connected load purposes.
- As per Instruction 6(1) Electricity Supply Instructions Manual Load should be assessed on the actual rating of any of the energy consuming apparatus ,However if actual rating is not known, the load may be assessed on the standard wattages for DS/NRS and general load of other categories of consumers. In present case points has been used for lower rating blubs so actual rating has been taken.

5. Where welding sets used in the premises of industrial units like rice shellers, spinning mills, cold storages, ice factories, Atta Chakkis, floor mills, cotton ginning mills, oil mills etc. for carrying out minor repairs to the Machinery installed and where no job order or outside welding work is carried out, the load of one welding set shall not be counted while working out the connected load. In case, more than one welding set is used in such factories, the welding set of the lowest rating shall not be counted towards connected load and other welding sets shall be considered towards connected load.
6. Ups rating is to be taken in case of computer center only (Instruction no 6.6 Electricity Supply Instructions Manual) In case of computer centers, the connected load of UPS indicated in KVA will be converted into KW by multiplying with the power factor of 0.9. However, sockets installed on the output side of UPS will not be taken into account.

1(b)(i) Following charges are recoverable from consumers:-

Connected Load	= 188.112
Sanctioned Load	= 88.719
Excess Load	= 99.393 converted in to KVA = 99.393/.09 = 110.KVA
( Amt In Rupees)	
ACD	= 110.44 KVA X 420/KVA = 46385.00
SCC	= 110.44KVA X 810/KVA = 89456.00
Load surcharges	= 99.393 KW X 1500/Kw = 149090.00
Total	= 284931.00

- (ii) Sub division will issue Notice to the consumer to install his own Transformer. Consumer will install his own transformer and after verification from chief electrical inspector intimate to the Subdivision.

(iii) Bill for the month of 11/2011 is as follows

Sop=50000 X 5.56	=278000.00
Fuel surcharge 50000*.08	= 4000.00
LT surcharge @ 15 %	= 42300.00
Sub Total	= 324300.00
Electricity duty 13 % on sub total	= 42159.00
Meter Rental & service charges (assumption)	= 105.00
Total	= 366564.00

- 2 (a) In case of Seasonal Industries at least four and half month Minimum charges is to be recovered for a full season of Nine months. In case connection is disconnected permanently during the season without availing the seasonal load then Minimum charges are recoverable on pro-rata basis from 1<sup>ST</sup> September to the date of PDCO. In present case connection has been disconnected permanently after 3 and half month so charges to be recovered given as under.

$$3.5 \text{ Months} \times 180\text{KVA} \times 403\text{per KVA} \times (4.5 \text{ month} / 9 \text{ Months}) = \text{Rs } 126945/-$$

**Note :** This answer is based upon the assumption that consumer has not availed the seasonal load. If assumption is taken otherwise (seasonal load availed) then 3.5 month MMC is recoverable.

- (b) As per Instruction 101.2(d) (ii) Electricity Supply Instructions Manual Compounding charges are to be recovered on sanctioned load so charges in present case is  $3000 \times 5 \text{ Kw} = \text{Rs } 15000$  is recoverable. Further as per Instruction 101.2(c)(ii) designated authority in present case is SE/Distribution concerned.
- (c) As per Instruction 111(iv) Electricity Supply Instructions Manual, the consumer shall be required to deposit 20% of the total disputed amount before submission of complaint and copy of the receipt shall be attached with the complaint.  
In case the consumer is unable to make 20% payment of the disputed amount, the chairperson of the DSC is competent to fix the amount to be deposited for consideration of the case by the DSC. (Instruction 111(v)(j) Electricity Supply Instructions Manual)
- (d) After issue of feasibility clearance, the period for registration of A&A Forms along with initial security and security meter shall be 30 days only, which can be extended up to 60 days (including 30 days allowed in the first instance) by SE/Dy.CE (DS). No request for further extension beyond above period shall be entertained and feasibility clearance / permission shall stand cancelled and earnest money will be forfeited. (Instruction 4.7(ii) Electricity Supply Instructions Manual)
- As consumer want to register A & A after 30 days from feasibility clearance, permission from SE/Dy.CE (DS) is required.
  - As consumer has come after 60 days from feasibility clearance, his earnest money shall be forfeited.

3. (a) Fuel Cost Adjustment: To neutralize the changes in fuel cost for thermal stations, energy bills of various categories of consumers prepared on the basis of relevant Schedule of Tariff shall be adjusted by fuel cost adjustment notified by the PSPCL with the approval of the Commission.

Fuel cost adjustment clause is applicable to all metered and un-metered categories of consumers.

Fuel cost adjustment is not to be charged, if the energy bill including fuel cost adjustment remains within monthly minimum charges.

General condition of Tariff (Electricity Supply Instructions Manual)

- (b) Seasonal Industries mean industries/ factories, which by virtue of nature of their production, work during part of the year up to a maximum of 9 months during the period of 1st Sept. to 31st May, Next year. Approved Seasonal Industries are as under:-

- a) All cotton ginning, pressing and bailing plants.
- b) All rice shellers.
- c) All rice bran stabilization units (without T.G.Sets).
- d) Kinnow Grading and waxing centers.

Ice Factories, Ice Candy Plants are not covered under seasonal industries.

General condition of Tariff (Electricity Supply Instructions Manual)

- (c) For all categories of consumers having load of 100 KW and above, surcharge on late payment of electricity bills shall be 5% upto 7 days after the due date. After 7 days, the surcharge shall be @ 10% on total amount of bill upto one year and period is to be reckoned from the due date on total amount of the bill. For consumers having connected load less than 100 KW, the surcharge shall be leviable @ 10% on total amount of the bill upto one year, in case electricity bills are not paid within the due date. In case of AP consumers, late payment surcharge shall not be levied upto 7 days after the due date. Late Payment Surcharge is applicable on meter rentals but not on electricity duty.

General condition of Tariff (Electricity Supply Instructions Manual)

- (d) Tariff applicable in following cases refer General condition of Tariff (Electricity Supply Instructions Manual)

- i) Mobile tower load 21 kw -NRS
- ii) Village House keep 4 milch animals 5 Kw-DS
- iii) Hospital run by charitable institution -DS
- iv) House with tailoring work : separate connection for tailoring work under NRS required otherwise NRS tariff is to be charged on whole house.
- v) University with given load breakup: Bulk supply



- 4(a)(i) Within (30) thirty days from the date of compliance of the Demand Notice where no augmentation, erection and extension of distribution substation / main or commissioning of new grid sub-station or power transformer is required for effecting such supply,

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

- i) Low Tension (LT) supply -45 days
  - ii) High Tension (HT) supply
    - 11000 volts 60 days
    - 33000 volts 120 days
  - iii) Extra High Tension (EHT) supply 120 days
- (ii) SE/DS shall at the earliest but not later than fifteen days before the expiry of time schedule for release of connection seek approval of the Commission, through Nodal Officer for extension of period. However commission may impose penalty of Rs 100 per day.
- (iii) Exception are statutory clearances, acquisition of land, obtaining right of way or approval of Chief Electrical Inspector for installations of applicant or PSPCL or any court order, cyclone, floods, storms or other occurrences/circumstances beyond the reasonable control of PSPCL as provided in Regulation 8 of the Supply Code.

- 4(b)(i) No. Charges cannot be recovered from next occupier of the premises. (Regulation 30.13 supply code)

- (ii) If a consumer vacates any premises to which electricity has been supplied without paying all charges due from him in respect of such supply, PSPCL may refuse to give him supply at any other premises until he pays the amount due (regulation 30.13 supply code)

However as per Instruction 3.3 (viii)(b) Electricity Supply Instructions Manual ,connection can be allowed after consumer pays 50% amount due to him .

- (iii) As per regulation 31.7 supply code, In case the cheque tendered by a consumer is not honoured, further payments through cheque from such a consumer not to be accepted for a period of one year from the billing month for which the cheque tendered by the consumer was not honoured and the consumer may be required to pay the bill in cash or by demand draft only. Accordingly consumer can pay through cash also. However we should suggest him to pay the bill through Demand draft.

- (iv) Payment of the bills by different categories of consumers will be effected within a period of
- ten days from date of delivery of the bills in the case of the Large Supply, Medium Supply and Small Power industrial consumers;
  - twenty one days from date of delivery of the bills in case of Railways; and Fifteen days from date of delivery of the bills in case of all other categories of consumers.
- Two working days reduced in case of payment through cheque. Similar due dates allowed for spot billing

(Regulation 31 supply code)

- (v) Monthly consumption under LDHF for DS consumer is given as under. For this purpose connected load or sanction load whichever is higher is to be taken

$L(\text{load}) \times D(\text{Days}) \times H(\text{Hours}) \times F(\text{Factor})$

$$6 \text{ Kw} \times 30 \times 8 \times 30\% = 432 \text{ units}$$

- 5 a) To Control demand in peak hours, restriction regarding maximum running load are imposed and if specified consumer violates that restrictions then peak load restriction charges are imposed. The duration of peak load restrictions will not be for more than 3 hours in the evening between 6 p.m. and 10 p.m.

For first violation, charges are 50 per kw and for subsequent default in block period of 2 months charges are double. However if the default occurs either during the first 'half hour' or the last 'half hour' of Peak Load Hours Restrictions period on any day, the penalty will be levied at half the rate.

While working out violation of Peak Load Hours Restriction any difference in the meter clock and Indian Standard Time (IST) will be taken into account and adjusted according to IST before levy of penalty.

- (b) AE/AEE/XEN (DS) may use his discretion to exempt the PSPCL /PSTCL employee from depositing initial security and security meter against one connection under domestic category. No concession is available Service connection charges. Further 50% Monthly rental charges are exempted to employees with more than one year of service.
- (c) Electricity duty is applicable on LT surcharge and fuel surcharge but not applicable on Late payment surcharge and monthly maintenance charge.
- (d) In case of partnership Firm: Any of the partners may sign A&A form or authorize a signatory through Special Power of Attorney duly notarized.  
In case of Private Limited Company: Person authorized by Board of Director through resolution.
- (e)
- i) AE/AEE/XEN(DS)
  - ii) Sr.XEN/ASE(DS)
  - iii) Cannot be sanctioned on LT supply
  - iv) EIC/CE(DS) (as the Unit is power Intensive)
- (f) PSPCL offices should be treated at par with other consumers so far as the application of commercial policies are concerned. Schedule 'NRS-Non Residential Supply' of PSEB tariff shall be applicable to all the PSEB offices. The payment of the bills for the Board's offices should be adjusted through transfer entries.

76.158 Dr

23.102 Cr

Further In case of PSTCL office amount must be recovered in cash /Cheque as the case may be.

Sol. 1(a) (1) Subject to the provisions of this Act, the duties of a generating company shall be to establish, operate and maintain generating stations, tie-lines, sub-stations and dedicated transmission lines connected therewith in accordance with the provisions of this Act or the rules or regulations made thereunder.

(2) A generating company may supply electricity to any licensee in accordance with this Act and the rules and regulations made thereunder and may, subject to the regulations made under sub-section (2) of section 42, supply electricity to any consumer.

(3) Every generating company shall -

(a) submit technical details regarding its generating stations to the Appropriate Commission and the Authority;

(b) co-ordinate with the Central Transmission Utility or the State Transmission Utility, as the case may be, for transmission of the electricity generated by it.

Sol.1(b)

**(Constitution of Regional Load Despatch Centre):**

(1) The Central Government shall establish a centre for each region to be known as the Regional Load Despatch Centre having territorial jurisdiction as determined by the Central Government in accordance with section 25 for the purposes of exercising the powers and discharging the functions under this Part.

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

Provided that until a Government company or authority or corporation referred to in this sub-section is notified by the Central Government, the Central Transmission Utility shall operate the Regional Load Despatch Centre:

Provided further that no Regional Load Despatch Centre shall engage in the business of generation of electricity or trading in electricity.

**(Functions of Regional Load Despatch Centre):**

(1) The Regional Load Despatch Centre shall be the apex body to ensure integrated operation of the power system in the concerned region.

(2) The Regional Load Despatch Centre shall comply with such principles, guidelines and methodologies in respect of the wheeling and optimum scheduling and despatch of electricity as the Central Commission may specify in the Grid Code.

(3) The Regional Load Despatch Centre shall -

(a) be responsible for optimum scheduling and despatch of electricity within the region, in accordance with the contracts entered into with the licensees or the generating companies operating in the region;

(b) monitor grid operations;

(c) keep accounts of quantity of electricity transmitted through the regional grid;

(d) exercise supervision and control over the inter-State transmission system; and

(e) be responsible for carrying out real time operations for grid control and despatch of electricity within the region through secure and economic operation of the regional grid in accordance with the Grid Standards and the Grid Code.

(4) The Regional Load Despatch Centre may levy and collect such fee and charges from the generating companies or licensees engaged in inter-State transmission of electricity as may be specified by the Central Commission.

Sol.1 (C)

**(Duties of transmission licensees):**

It shall be the duty of a transmission licensee -

(a) to build, maintain and operate an efficient, co-ordinated and economical inter-State transmission system or intra-State transmission system, as the case may be;

(b) to comply with the directions of the Regional Load Despatch Centre and the State Load Despatch Centre as the case may be;

(c) to provide non-discriminatory open access to its transmission system for use by-

(i) any licensee or generating company on payment of the transmission charges; or

(ii) any consumer as and when such open access is provided by the State Commission under sub-section (2) of section 42, on payment of the transmission charges and a surcharge thereon, as may be specified by the State Commission:

Provided that such surcharge shall be utilised for the purpose of meeting the requirement of current level cross-subsidy:

Provided further that such surcharge and cross subsidies shall be progressively reduced in the manner as may be specified by the Appropriate Commission:

Provided also that the manner of payment and utilisation of the surcharge shall be specified by the Appropriate Commission:

Provided also that such surcharge shall not be leviable in case open access is provided to a person who has established a captive generating plant for carrying the electricity to the destination of his own use.

Sol.2(a) (1) A complaint in relation to any goods sold or delivered or agreed to be sold or delivered or any service provided or agreed to be provided may be filed with a District Forum by-

- (a) the consumer to whom such goods are sold or delivered or agreed to be sold or delivered or such service provided or agreed to be provided;
- (b) any recognised consumer association whether the consumer to whom the goods sold or delivered or agreed to be sold or delivered or service provided or agreed to be provided is a member of such association or not;
- (c) one or more consumers, where there are numerous consumers having the same interest, with the permission of the District Forum, on behalf of, or for the benefit of, all consumers so interested; or
- (d) the Central or the State Government, as the case may be, either in its individual capacity or as a representative of interests of the consumers in general.

(2) Every complaint filed under sub-section (1) shall be accompanied with such amount of fee and payable in such manner as may be prescribed.

(3) On receipt of a complaint made under sub-section (1), the District Forum may, by order, allow the complaint to be proceeded with or rejected:

Provided that a complaint shall not be rejected under this sub-section unless an opportunity of being heard has been given to the complainant:

Provided further that the admissibility of the complaint shall ordinarily be decided within twenty-one days from the date on which the complaint was received.

(4) Where a complaint is allowed to be proceeded with under sub-section (3), the District Forum may proceed with the complaint in the manner provided under this Act:

Provided that where a complaint has been admitted by the District Forum, it shall not be transferred to any other court or tribunal or any authority set up by or under any other law for the time being in force.

Sol.2(b) Any person aggrieved by an order made by the District Forum may prefer an appeal against such order to the State Commission within a period of thirty days from the date of the order, in such form and manner as may be prescribed:

Provided that the State commission may entertain an appeal after the expiry of the said period of thirty days if it is satisfied that there was sufficient cause for not filing it within that period.

(Provided further that no appeal by a person, who is required to pay any amount in terms of an order of the District Forum, shall be entertained by the State Commission unless the appellant has deposited in the prescribed manner fifty per cent of that amount of twenty-five thousand rupees, whichever is less.)

Sol.2 (C) 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 of the bank rate notified by the Reserve Bank.

Sol.2(d) (1) Whoever intentionally contravenes or attempts to contravene or abets the contravention of any of the provisions contained in sub-section (1) of section 8 or sub-section (2) of section 26 shall be punishable -

(a) in the case of the first conviction, with fine which may extend to rupees one thousand; and

(b) in the case of any second or subsequent conviction, with fine which shall not be less than rupees one thousand but may extend to rupees ten thousand.

(2) Where a buyer contravenes the provisions of section 22, he shall be punishable with a fine which shall not be less than rupees ten thousand.

Sol.3 (a) (1) The Central Government shall, by notification in the Official Gazette, constitute a body to be known as the Central Information Commission to exercise the powers conferred on, and to perform the functions assigned to, it under this Act.

(2) The Central Information Commission shall consist of—

(a) the Chief Information Commissioner; and

(b) such number of Central Information Commissioners, not exceeding ten, as may be deemed necessary.

(3) The Chief Information Commissioner and Information Commissioners shall be appointed by the President on the recommendation of a committee consisting of—

(i) the Prime Minister, who shall be the Chairperson of the committee;

(ii) the Leader of Opposition in the Lok Sabha; and

(iii) a Union Cabinet Minister to be nominated by the Prime Minister.

(4) The general superintendence, direction and management of the affairs of the Central Information Commission shall vest in the Chief Information Commissioner who shall be assisted by the Information Commissioners and may exercise all such powers and do all such acts and things which may be exercised or done by the Central Information Commission autonomously without being subjected to directions by any other authority under this Act.

(5) The Chief Information Commissioner and Information Commissioners shall be persons of eminence in public life with wide knowledge and experience in law, science and technology, social service, management, journalism, mass media or administration and governance.

(6) The Chief Information Commissioner or an Information Commissioner shall not be a Member of Parliament or Member of the Legislature of any State or Union territory, as the case may be, or hold any other office of profit or connected with any political party or carrying on any business or pursuing any profession.

(7) The headquarters of the Central Information Commission shall be at Delhi and the Central Information Commission may, with the previous approval of the Central Government, establish offices at other places in India.



Sol. 3 (b) (1) The Chief Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office and shall not be eligible for reappointment:

Provided that no Chief Information Commissioner shall hold office as such after he has attained the age of sixty-five years.

(2) Every Information Commissioner shall hold office for a term of five years from the date on which he enters upon his office or till he attains the age of sixty-five years, whichever is earlier, and shall not be eligible for reappointment as such Information Commissioner:

Provided that every Information Commissioner shall, on vacating his office under this sub-section be eligible for appointment as the Chief Information Commissioner in the manner specified in sub-section (3) of section 12:

Provided further that where the Information Commissioner is appointed as the Chief Information Commissioner, his term of office shall not be more than five years in aggregate as the Information Commissioner and the Chief Information Commissioner.

(3) The Chief Information Commissioner or an Information Commissioner shall before he enters upon his office make and subscribe before the President or some other person appointed by him in that behalf, an oath or affirmation according to the form set out for the purpose in the First Schedule.

(4) The Chief Information Commissioner or an Information Commissioner may, at any time, by writing under his hand addressed to the President, resign from his office:

Provided that the Chief Information Commissioner or an Information Commissioner may be removed in the manner specified under section 14.

(5) The salaries and allowances payable to and other terms and conditions of service of—

(a) the Chief Information Commissioner shall be the same as that of the Chief Election Commissioner;

(b) an Information Commissioner shall be the same as that of an Election Commissioner:

Provided that if the Chief Information Commissioner or an Information Commissioner, at the time of his appointment is, in receipt of a pension, other than a disability or wound pension, in respect of any previous service under the Government of India or under the Government of a State, his salary in respect of the service as the Chief Information Commissioner or an Information Commissioner shall be reduced by the amount of that pension including any portion of pension which was commuted and pension equivalent of other forms of retirement benefits excluding pension equivalent of retirement gratuity:

Provided further that if the Chief Information Commissioner or an Information Commissioner if, at the time of his appointment is, in receipt of retirement benefits in respect of any previous service rendered in a Corporation established by or under any Central Act or State Act or a Government company owned or controlled by the Central Government or the State Government, his salary in respect of the service as the Chief Information Commissioner or an Information Commissioner shall be reduced by the amount of pension equivalent to the retirement benefits:

Provided also that the salaries, allowances and other conditions of service of the Chief Information Commissioner and the Information Commissioners shall not be varied to their disadvantage after their appointment.

(6) The Central Government shall provide the Chief Information Commissioner and the Information Commissioners with such officers and employees as may be necessary for the efficient performance of their functions under this Act, and the salaries and allowances payable to and the terms and conditions of service of the officers and other employees appointed for the purpose of this Act shall be such as may be prescribed.

Sol.4 (a) The following officers are competent to authenticate a document on behalf of PSPCL in connection with legal proceedings:-

- i) Deputy Secretaries, Under Secretaries of the PSPCL, generally for all cases arising on behalf of or against the PSPCL, in any Court or Arbitration proceedings within or outside the Punjab State.
- ii) All officers not below the rank of an Executive Engineer and above upto the Chief Engineers in respect of cases/proceedings arising within their jurisdiction/zones/charge.
- iii) Chief Accounts Officer/Chief Auditor/Financial Advisor/Dy. Financial Advisors and Senior Accounts Officers in respect of cases/proceedings arising within their jurisdiction/charge.

Sol.4(b) No EMD is required to be deposited for purchase of items of critical nature. For such items, tenders may be obtained on the spot in the market by a committee of not less than three officers (including one from Accounts side) appointed by Whole-time-Directors 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 the 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 Director-Incharge shall be required.

Sol.4 (c) Items borne on Rate Contract' ordinarily should not be purchased from open market, but in exceptional circumstances of extreme urgency, where the firms on Rate Contract unusually delay the supplies or supply the material in defective condition or not in conformity to specifications; it may be treated as 'not borne on Rate Contract', provided the approval of next higher authority is obtained if the lowest rate appears to be more than Rate Contract price for a particular item. This shall be applicable in the case of purchases to be made by the field officers only.

Items borne on Rate Contracts of Director General of Supplies and Disposal/Punjab Govt. may also be purchased under other procedures prescribed in the Purchase Regulations in case of Central Purchases only.

Sol. 5(a) The Accepting officer, without prejudice to any other right or remedy which shall accrue thereafter to PSPCL/PSTCL shall cancel the contract in any of the following cases:

- a) being an individual, or if a firm any partner thereof shall at any time be adjudged bankrupt or have a receiving order or order for administration of its Estate made against him or shall take any proceedings for liquidation or composition under any Bankruptcy Act for the time being in force or make any conveyance or assignment of his effect of composition or arrangement for the benefit of his creditor or purport to do so, or if any application be made under any Bankruptcy Act for the time being in force the sequestration of his Estate or if a trust deed be granted by him on behalf of his creditors: OR
- b) being a Company, shall pass a resolution or the court shall make an order of the liquidation of its affairs, or a Receiver or Manager on behalf of the debenture holders shall be appointed or circumstance shall arise which entitle the Court or debenture holders to appoint a Receiver or Manager: OR
- c) make an arrangement with or assignment in favour of his creditors, or agree to carry out the contract under a Committee of Inspection of his creditors: OR
- d) assigns, transfers, sub-lets or attempts to assign, transfer of sub-let any portion of the work without the prior approval of the Accepting Officer: OR
- e) suffers an execution being levied or his goods works or property and allows it to be continued for a period of 21 days.

Sol.5 (b) As only two eligible tenders with EMD are received against a tender for a work, all other tenders without EMD may be opened after obtaining the approval of Director F & C and concerned Director if the value of the contract is above 2.5 Lacs. In case the value is less than 2.5 lacs tenders may be opened with the approval of concerned Chief Engineer.

Sol.5 (c) Penalty/Damages for Delay in Delivery For turnkey projects/packages:

If the supplier fails to deliver the material/equipment within the stipulated delivery period of the purchase Order/Contract, the same is liable to be rejected and if accepted, the Supplier shall be liable to pay as penalty charges, a sum of 0.5% (half of one percent) of the total contract value per month of delay or part thereof, not exceeding maximum limit of 5% of the total contract value of equipment so delayed.

There will be a slack of one month that will not entail any penalty and will not involve any additional financial implication. Delay beyond slack period will attract penalty for the period of delay including slack period. However there will be no penalty/liquidated damages in respect of purchase of proprietary items.

Sample Solution

Question No 1 (a)

Pensionary benefits admissible to an officer

	Y	M	D
Date of Voluntary Retirement	2010	02	25
Date of Joining	1991	04	15
Gross Qualifying Service	19	10	10
E O L (31.03.09 to 19.8.10)	1	4	20
Net Qualifying Service	18	5	20
Service Benefit for V. Retirement	5	0	0
Qualifying service for pen. Benefits	23	5	20

No. of half years

47

Pay fixation

Date 2400-4250 8550-14500 10350-15350 12900-19100 16650-39100 41300-67000

I.S. 2700/ I.S. 9400/

G.P. 8500 G.P. 9600

15.4.91 2700/

1.4.95 3000/

1.1.96 9700/

10.6.97 10350/

1.1.98 11050/

4.10.2k 12900/

1.10.05 14900/

1.10.06 15350/

15.4.07 50900/

1.04.98 52430/

21.8.10 54010/

27.8.10 55640/

I.Pension

55640/132\*47=19811/

2  
II DCRG

$$(55640+28376)=84016 \times 47/4=987188$$

III Commutation

$$19811 \times .40 \times 8.768 \times 12 = 833774/$$

Assumptions

I The officer opted for old DNI in terms of office order 240 para 2(b) on promotion as Sr. Accounts Officer

II He opted revised pay scale w.e.f. 15.04.2007 i.e. date of 2<sup>nd</sup> TBPS on joining after leave.

III He opted for commutation of pension upto 40%

15  
**Question No 1(b)**

The conditions required to be fulfilled for counting of adhoc service for pensionary benefits

i. Minimum prescribed qualifications and experience, if any, for the post at the time of appointment and recruitment was made by following proper procedure, continuing un-interruptedly till date of regulation.

II Minimum prescribed qualifications and experience, if any, for the post at the time of appointment and recruitment was made by not following proper procedure and continued in service without any interruption.

III The benefit will not be admissible to those who do not fulfil either of the above two conditions.

RS

**Question No 2**

(a) Fill up the blanks

- (I) No honorarium
- (II) A higher to a lower scale
- (III) Regulation 4.3(a) (ii)
- (IV) Out of his regular line, regular line
- (V) House rent allowance, Official accommodation
- (VI) Capital cost, rent
- (VII) Deputation, foreign country  
( $1 \times 9 + 1/2 + 1/2 = 10$ )

(b) State whether the following statements are true or false. Support your answer with relevant regulations

- (i) False under Regulation 7.2(2) of M.S.R. Vol. I Part I
- (ii) False under Regulation 7.5(2) of M.S.R. Vol. I Part I
- (iii) False under note 3 to Regulation 7.4 of M.S.R. Vol. I Part I
- (IV) True under Regulation 8.47 of M.S.R. Vol. I Part I
- (v) False under Regulation 8.54(d) of M.S.R. Vol. I Part I.
- (vi) False under proviso to Regulation 8.22(a) of M.S.R. Vol. I Part I
- vii) False under Regulation 8.55(b) of M.S.R. Vol. I Part I
- (viii) False under Regulation 9.6 of M.S.R. Vol. I Part
- (ix) False under Regulation 10.26 of M.S.R. Vol. I Part I. regulations.
- (x) False under Regulation para 3 of annexure B to chapter 10 of M.S.R. Vol. I Part I

$$10 \times 1 = 10$$

### Question No 3

Erstwhile Punjab State Electricity Board introduced Time Bound Promotional Scheme for its employees firstly w.e.f. 1.1.1986 vide office order no 197 dated 23.04.90. Features of this scheme are as under:-

1 Benefit of first time bound placement into promotional/devised promotional scale would become available to an employee on completion of 9 years of regular service on a post and the second TBPS would become available after completion of 16 years of service

2 For granting the TBPS, the prescribed period will be counted from the date of commencement of service on the lowest post on which regular appointment has been made through direct recruitment in the concerned cadre.

3 At the time of placement in the TBPS the employee will be allowed promotional(s), as are admissible on promotion.

4 If an employee already in the service of the Board/PSPCL is directly appointed to a higher post through open selection then for the purpose of grant of TBPS in that cadre counting of the period of service will commence from the date of joining the above post by direct recruitment.

5. In cases an employee has already availed of the benefit of placement to the TBPS and is promoted to the next higher post, his pay would be fixed at the next stage in the same scale. In case he is promoted to a post which is lower than the scale in which he has already been placed on time bound promotional scale he will not be entitled to any increment and continue to draw the pay of the scale in which he has already been placed. However clarified vide Finance Circular No.32/2010 it has been that an employee drawing pay in the higher pay scale grade pay on account of progression under ACP Scheme, Time Bound Promotional/Devised Promotional Scales, on promotion (either in lower grade pay or in same grade pay) will be given benefit of one increment and such higher pay scale grade pay shall be protected as a measure personal to him..

#### Advance Promotional Increment Scheme

The Board now PSOCL decided to allow benefit of promotional increment(s) to an employee on completion of 23 years of regular service provided



I He/she has avenue of three promotions but has not earned three regular promotions in his/her regular service from the date of joining on the induction post

ii He/she has not earned third promotion in his regular service between 16<sup>th</sup> and 23<sup>rd</sup> years of service.

iii he/she has not been placed in a scale which is higher than the scale of his/her next higher post.

Iv The increments are in the nature of advance promotional benefit to be absorbed in next promotion.

V those who forego promotion shall not be entitled for this benefit.

Question No 4

- (a) T.A bill . of an officer with revised basic pay of Rs. 33580+Rs. GP Rs. 8500/ (Rs. 16700/ in unrevised pay scale) for the month of October, 2011 with H.Q at Patiala.

Date Station to Station Air/Rail Fare Road Mileage Local Hotel Daily All.

1.10.11 Pta to Chd. & Pta

To Ropar & Back to HQ  
120/

Staff Car

5.10.11 Pta to N/Delhi

286/

30+150+200=380

300/

6.10.11 N/Delhi to Mum

250+300=550

7.10 to 8.10 stay at Mumbai

300\*2=600

7500/ 1575/

9.10.11 Mum to NDL

300+250=550

NDL to Pta

286/

30

120/

15.10 Pta to Ldh

180/

16.10 Ldh to Pta staff Car

120/

20.10 Pta to BTI

Own Car

330\*6=1980

120/

21.10 BTI to Pta

120/

25.10 Pta to CHD & Back Staff Car

DA Not Adm.

27.10 Pta tp SNG

Staff Car

DA not admissible as no diet was paid

28.10 Pta to Chd. & Back

100/

30\*4=120

120/

Local Travelling Chares at Patiala assumed Rs. 30 each trip.

16

- (b) T. A. in following cases is regulated

(i) T. A. to a retired CE required to appear before Dy. Secretary/Tech at Patiala in an enquiry against another officer is paid under Regulation 41(2) of T.A. Regulations 1972 i.e. travelling as well as daily allowance on the basis of last pay drawn from station from which he is drawing pension or any other place whichever is shorter

**Question No 5**

**(a) Comment**

- (i) Neither refundable nor non-refundable advance is admissible for this purpose under Provident Fund Regulations-2010.
- (ii) On his death amount of GPF cannot be paid to the mother as nomination made by him stand cancelled. Note to Regulation 7(4) of Provident Fund Regulations-2010
- (iii) Third non-refundable advance could not be sanctioned to an employee as required difference between two advances is 5 years and advance is admissible for addition & alteration and not for repairs. Regulation 18(3)
- (iv) Interest from 01.05.2011 to 15.06.2011 can be paid to the employee under proviso 3 to Regulation 13(4)
- (v) Non-refundable advance is admissible under Regulation 20 (ii)
- (vi) An employee cannot engage a practising lawyer to defend himself in departmental enquiry against him as per Regulation 8(8) of Employees Punishments & Appeal Regulations, 1981.
- (vii) Copy of oral statement given by an employee in his defence has to be provide to the presenting officer as per Regulation 8(16) of Employees Punishments & Appeal Regulations, 1981.

$$5 \times 2 + 2 \times 3 = 16$$

- (b) The grounds on which orders of punishment can be revised by the competent authority are following :-
  - (a) If the appellate authority is one other than PSPCL (earlier Board) and
  - (b) Only on the ground of material irregularity in the proceedings of the enquiring or appellate authority or on the discovery of new and important matter of evidence, which, after exercise of diligence was not within the knowledge of the petitioner, or could not be produced by him, when the orders were made against him, or on account of some mistake or errors apparent on the face of the record.