

Solution to Paper-I (Works and Stores Accounts)

SAS-I/30/050113

Answer to Question No. 1(a)

If an error in amount has been detected in the Cash Book before submission of the Sub-divisional A/c to the Division or Divisional A/c to CAO the following procedure shall be followed:-

An entry once made in the cash Book should not be erased. The incorrect entry should be corrected by drawing a pen through the incorrect entry & correct one inserted between the lines above the incorrect entry & cutting will be attested.

Answer to Question No. 1(b)

Initial Works Account Register (I.W.R.) is maintained for all major works estimated amount of which is more than Rs. 1 lakh (Rs. 50,000/- in DS/RE Divisions as against one lakh in other/construction Divisions). For other works i.e. those costing upto Rs. 1 lakh & Rs. 50,000 for DS/RE) detailed account of materials issued to works shall be maintained in Material Control Register (M.E.C.R.).

IWR is the important record of all type of expenditure booked to a Major work may be issue of material, storage charges, transportation charges, loading & unloading charges, labour charges & contingencies of the work. IWR has been divided into six/seven parts as under:-

Part-I To show estimated requirement and actual procurement of principal items of material i.e. Quantity as well as value thereof, other items of expenditure during the month are shown in lumpsum but item wise at the bottom of Part-I.

Part-II Detailed account of petty items of materials purchased or drawn from stores.

Part-III Progress of work done by workcharged & Daily labour is recorded in this part.

Part-IV It is the statement of Materials used on the work i.e. consumption of material measured on the completion of the work.

Part-IVA Statement of material used on works (As shown by physical verification during construction).

Part-V Statement of materials dismantled from the works & its disposal- showing returned to stores-transferred to other works & that used on the same work giving reference to item no./page/month of receipt in Part-I or Part-II.

Part-VI Comments/remarks of the Inspecting officers during their visit to the site of work.

Answer to Question No. 1(c)

- (i) If a cheque already issued has not been paid & the payee comes forward with the plea that it has got mutilated, the original cheque should be taken back & a fresh cheque issued by recording a Red Ink Entry in the Body Column of Cash Book.
- (ii) If the cheque has been lost-get indemnity Bond signed from the payees, send it to the Bank. get the non-payment certificate/stop payment instructions noted & issue fresh cheque as in (i) above.

Answer to Question No. 1(d)

JE Works physically verify the unused material (Ground balance) lying at various O&M works. Make a list of such material showing for each sanctioned estimate/work:

- (i) Material description
- (ii) Material item code
- (iii) Closing balance quantity at work site
- (iv) Value of material

Evaluate the material at the latest issue rate.

SDO Incharge scrutinize and approve the list. Have a Journal Voucher prepared and forwarded duly approved to the Division/Accounting Unit alongwith the list.

Division/Accounting Unit shall incorporate Journal Voucher in the monthly Account of March.

SDO Works/Division/Accounting Unit shall reverse the Accounting entry next year.

Solution to Paper-I (Works and Stores Accounts)**SAS-1/30/050113****Answer to Question No. 2(a)**

Against payment of Rs. 11,800 cheque issued to party Rs. 18,000, excess payment of Rs. 6,200 recoverable from Contractor. A consolidated journal voucher would be as under:-

Debit	Work	Rs. 1,000
Debit	28,810 expenses recoverable from Contractor	Rs. 6,200
Credit	24,403	Rs. 7,200

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Answer to Question No. 2(b)

Under the Account Code 22.690, O&M Materials-in transit A/c is created only at the year end to value the O&M materials in transit in cases where in terms of the Purchase Order the property in the goods has already passed on the the Powercom. This account will be closed at the beginning of the next year since such material will be accepted and accounted for in the normal way during the year.

Answer to Question No. 2(c)

Under the Account Code 22.730, Issue of materials on loan to parties other than contractors shall be valued at the normal issue rate and recorded in this account. The returns shall be valued at the same rate at which materials were given on loan.

Solution to Paper-I (Works and Stores Accounts)**SAS-1/30/050113****Answer to Question No. 3(a)**

1. After close of the account in the month Xen Central Stores shall raise an IUT Bill for Rs. 50,000 on Xen East Division.
2. On receipt of IUT Bill Xen East will get it verified from the SDO concerned.
3. On receipt of verified IUT Bill Xen East shall draw a U-cheque for Rs. 50,000 in acceptance of IUT Bill Central Stores and after recording entry in U-cheque book, send the cheque to Xen Central Stores, Jalandhar.
4. On receipt of U-cheque by Xen Central Stores, Jalandhar, the U-cheque shall be accounted for in U-cheque book of Xen Central Stores on receipt side.

U-cheque book of Xen East Division

(Only payment side has been drawn)

Date	Item No.	To whom paid	U-cheque No.	Amount (Rs.)	Classification	Initials
----	----	By Xen Central Stores in acceptance of IUT Bill No.	----	50,000	14.602	Sd/

U-cheque book of Xen Central Stores, Jalandhar

(Only receipt side has been drawn)

Date	Item No.	To whom paid	Amount (Rs.)	Classification	Initials
----	----	To Xen East Division U-cheque No. in acceptance of our IUT Bill No....	50,000	IUT 31	Sd/

Answer to Question No. 3(b)

JE stores / Evaluation Cell shall value material returned from works except scrap against Store Return Warrant (SRW) at the issued rates applicable for the month in which the materials are returned. Scrap returned shall be valued at standard rates fixed by the appropriate authority. When standard rate is not fixed, rate shall be determined by the officer incharge of the store in accordance with the instructions/guidelines issued by Powercom/CE.

Dismantled material returned in good and reusable condition shall be valued at the rate assigned in SRW.

Answer to Question No. 3(c)

In both the cases the expenditure on the works is met by outside agencies like Govt. Department, local body or a consumer.

- When after completion these works shall be the property of the agency that met its costs. These shall be treated as Deposit Works.
- Which after completion become the properties of the Powercom, who shall be liable to maintain, repair and augment these works. These are treated as Contribution Works.

Solution to Paper-I (Works and Stores Accounts)
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Answer to Question No. 4

Rate per kilometer is arrived as under:-

Employees cost (A)	Rs. 3,00,000
Repair and minor replacement of vehicle (B)	Rs. 50,000
Maintenance and repair of vehicle shed ©	Rs. 10,000
Fuel and Lubricant (Supplied from stores) (D)	Rs. 1,00,000
Depreciation: (200000 x 0.90 / 5) (E)	<u>Rs. 36,000</u>
Total Expenditure for Powercom's work (A+B+C+D+E)	<u>Rs. 4,96,000</u>
Rate for Powercom's work 496,000 / 30000 = Rs. 17 PKM	

Rate for Private use:

127.50% of (300000+50000+100000) as (A+B+C) above	4,59,000
110% of 100000 as D above i.e. 100000	1,10,000
Depreciation as E above	36,000
Interest @ 13.50% on (200000/2 + 20000)	<u>16,200</u>
Total Expenditure for Private work	<u>6,21,200</u>
Rate for Private work 621,200 / 30000 = Rs. 21 PKM	

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Model solution SAS-1/2-1/2013/PT 8

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Answer to Question

Cash Book of 'A' Division for the month of February, 2012

Date	Receipt no. / v'	Particulars of receipt	Cash Receipt by (Rs.)	Receipt Adjustment	Classification	Date	Vr. No.	Particulars of payment	Cash Book Payment	Cheque No.	Payment Amount (Rs.)	Payment by Adj.	Classification
01.02.2012		Opening balance: Bank & coins 500 Rev. Stamp 10 Self Cheque 1000											
		Contractor EMD 500	2100			24.11.2012		By issued Temp. Adv. To SDO			1000		24.2.10
12.02.2012		To SDO salary Temp Adv. & returned unspent money	50	950		15.02.2012		By disbursed unpaid salary					44.2.11
13.02.2012		To EMD received	500			14.02.2012		By SDO Temp Adv. Subsidy & paid work charge salary	400			950	75.1
						23.02.2012		By pay to Contractor for material (5000), Security (500), Material (-5000), Free for bad work -500			32500	7500	14.20
17.02.2012		To received cash sale of tender forms				62.900	27.02.2012	By Draw cheque for paid staff across Pr. 23250 Deduction GPF-400, HBA-400, S. Adv - 100, Insurance Premium - 350, Income Tax - 150					
23.02.2012		To Deduction from Cont Tr	50			46.101.2000, 25.7-5000, 62.910-500	29.02.2012	By paid L.C. & Income Tax			36000	2300	75.1
											350 200		44.400 44.401
27.02.2012		To received Deduction from staff pay				19.129.800, 27.801-400, 27.802-300, 44.809-350, 44.801-200, 62.801-100	29.02.2012	By pay disbursed to Reg. Staff unpaid Nil Balance cash	20000				
29.02.2012		To received cash for pay	20000			44.110.290.2012		Balance Cash	2300				
			25100						28700		60000	10050	

Ans .1 (a) Bill of Restaurant for the month of Nov-2012 (Amount in Rs.)

Tariff applicable	NRS
Energy Charges @ 6.17 (6.03+0.14) Paisa P/U= 13500x6.17	= 83,295
MMC @Rs.149/Kva= 149x (140/0.90)	= 23,178
Applicable amount	= 83,295
Power Factor: KWH/KVAH=13500/14000	= 0.96
Power factor rebate= (96-90=6) x0.25	=(-) 1249
Demand Surcharge@Rs.750/-Kva=750x(175-140/0.90)	= 14,583
Service Charges	= 45
PSPCL Dues	= 96,674
ED@13% =13%x(83,295-1249=82,046)	= 10,666
Octroi not applicable being outside Municipal Limits	= -
Net amount payable	=1,07,340
<u>Late Payment Surcharge:</u>	
(i) Within 7 days after due date @ 5%=5%x96,674	= 4,834
(ii) After 7days from due date @10%=10%x96,674	= 9,667

Ans .1 (b) Energy Bill of PSPCL Officer for the period from 5.10.12 to 11.12.12

Sanctioned Load	=16 KW
Meter	= 3phase
Number of days(5-10-12 to 11-12-12)	=67 days
Unit consumed = 4712-2977	=1735 Kwh
Electricity concession = 155unit X 67/30	=346 Kwh
Changeable units = 1735-346	=1389 Kwh
<u>Energy Charges:-</u>	
100 X 67/30 =223 X 4.09	= 912
200 X 67/30 = 447 X 5.49	=2454
(1389-223-447 = 710) X 5.81	=4177
Total Energy Charges	=7543
FCA surcharges 0.14 X 1389	= 194
ED on total amount of actually unit consumed	
i.e. (912+2454+4177+(346X581=2010)+243=9796X13%	=1273
(FCA surcharges 0.14 X 1735=243)	
Octroi 0.10 X 1735	= 174
Meter Rent	= 25
Service charges	= 20
<u>Total Amt. payable</u>	
PSPCL = 7782	
Octroi = 174	
ED = 1273	
Total = 9229	
Late payment surcharge after due date=10%X7782	= 778

Ans.No.2

- a) The key difference between the two provision of Section 126 & 135 is that dishonest intention as mentioned under Section 135 is the necessary ingredient for the offence of theft of electricity.

For prosecuting someone under Section 135, a complaint or a report by police to the Court is necessary under Section 151.

Section-126 is for assessment of the charges for unauthorized use of electricity. This provision would also be applicable to those cases where action is taken for offence u/s 135 and the situations of alleged commitment of offence is covered under the provisions of Section-126.

- b) i) As per CC 19/2012, it is a case of UUE because MMC and thresh-hold limit for Power factor are different for Power intensive and non-Power intensive units as such these consumers are to be treated as cases of UUE and Section-126 would be attracted.
- ii) As per CC 19/2012 where excess load results in change of category from MS to LS can neither be covered u/s 126 nor liable to pay difference of Tariff/LT Surcharge for one year. Such consumer are liable to pay load surcharge and get the excess load regularised/disconnected, as specified in relevant Schedule of Tariff.
- iii) As per CC 19/2012, it is case of UUE u/s 126 and proceeded under Regulation 36 of the Supply code.
- iv) As per CC 19/2012 such consumer would not be covered u/s 126. However, 7 days Notice to the consumer shall be issued, for completion of requisite formalities for regularization of the connection and to obtain clearance from PPCB.
- v) As consumer involves change of purpose i.e. conversion of Industrial Premises (Partly or wholly) into a residential colony and /or to a Shopping Mall/Complex, it is to be treated as UUE u/s 126.

Ans.No.3(a)

As per CC 26/2012 dated 22.08.12 following conditions must be fulfilled before reconnection of connection:-

- i) Service line/line is existing and connection/load can be reconnected without any augmentation of System.
 - ii) Connection may be reconnected after clearance of defaulting amount and recovering:-
 - a) entire outstanding amount.
 - b) MMC for the period of disconnection.
 - c) Entire amount of Security consumption and other charges including reconnection charges as applicable in accordance with Schedule of General Charges.
- b) Power Charge Surcharge is 0.75 therefore PF Surcharge @ 20% is leviable. The amount on which P.F. Surcharge will be leviable as follows:-
- | | |
|------------------------|----------|
| 1) Consumption Charges | = 120000 |
| 2) Fuel Surcharge | = 2800 |
| 3) LT Surcharge | = 18000 |
| 4) Total | = 140800 |
| 5) PF surcharge | |
| 140800x20/100 | =28160 |
- c) Seasonal Industries means Industries/factories which by virtue of nature of their production, work during part of the year upto a maximum of 9 months during the period of 1st Sept. to 31st May, next year. However, seasonal period for rice Shellers shall be during the period 1st Oct. to 30th June, next year. (ESIM 18.1 & CC40/2012)
- a) All Cotton ginning, Pressing and bailing plants.
 - b) All Rice Shellers.
 - c) All Rice bran stabilization units (without TG Set)
 - d) Kinnow Grading and Waxing Centres
- d) The consumer will be allowed clear 15 days time from the date of presentation of the bill as per commercial instructions for making payment of the energy bills rendered on spot. However, 2 days earlier allowed for presentation/delivery of bills has not been allowed as bills will be rendered by the Meter Reader/out sourcing Agencies on Spot.

Ans.No.4(i)

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.

- ii) To control demand in peak hours, restrictions regarding maximum running load are imposed and if specified consumer violates that restrictions then peak load hours restriction charges are imposed.

For first violation, charges are Rs. 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 last 'half hour' of peak load hours restrictions period on any day, the penalty will be levied at half the rate.

- iii) For all categories of consumers having load of 100 KW and above, surcharge on late payment 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.

- iv) Tariff applicable in following cases:

- | | |
|---|---------------|
| a) Mobile tower load 24 kw | -NRS |
| b) Village House keep 4 milch animals 7 Kw | -DS |
| c) Hospital run by charitable institution | - DS |
| d) House with tailoring work: separate connection for tailoring work under NRS required otherwise NRS tariff is to be charged on whole house. | |
| e) University with given load breakup | - Bulk supply |

Ans.No.5(a)

Instructions regarding refund of arrears pertaining to the audited period are as under:

1. Refund up to average of three bills of the consumer be adjusted in the following bills of the consumer.
2. Refund of amount exceeding the average of three bills of the consumer be given to the consumer through Account Payee Cheque in the name of the consumer.
3. Refund pertaining to the audited period be allowed after the approval of competent authority. The competent authority shall be as per details given below:

	Authority to approve	Amount involved	Period for deciding case
1	Committee consisting of Addl. SE/Sr. Xen/DS concerned as Chairman along with A.O./ Field and concerned Xen/AEE/AE/DS	Upto Rs. 50,000/-	2 Months
2	Committee consisting of Dy. CE/SE/DS concerned as Chairman along with Dy. C.A.O/Dy. CA and Addl. SE/ Sr. Xen/Sales	Above Rs. 50,000/- and up to Rs.2,00,000/-	2 Months
3	Committee consisting of EIC/CE/DS/DS concerned along with C.A.O/CA of Finance and Dy.CE/SE/Sales of commercial wing	Above Rs. 2,00,000/-	2 Months

Ans.No.5(b)

<u>With Power Cuts</u>	<u>Year 2010-11</u>	<u>Year 2011-12</u>	<u>%age increase/decrease</u>
1. Input energy	32495 MUs	35800 MUs	+10.17%
2. %Energy sale meter	19191 MUs	20150 MUs	+4.99%
AP	7404 MUs	8795 MUs	+18.79%
	<u>26595</u>	<u>28945</u>	+8.84%
3. Losses	5900	6855	955
4. %age of overall	18.16	19.15	+ 0.99%
Distribution losses			
<u>Without Power Cuts</u>			
1. Energy Input	32495 MUs	35800 MUs	
	900 MUs	740 MUs	
	<u>33395</u> MUs	<u>36540</u> MUs	+9.42%
2. Energy output Meter	19191 MUs	20150 MUs	
AP	7404 MUs	8795 MUs	
Power Cut	900 MUs	740 MUs	
	<u>27495</u> MUs	<u>29685</u> MUs	+7.97%
3. %age of Energy billed			
Metered	19191 MUs	20150 MUs	
AP	900 MUs	740 MUs	
	<u>20091</u> MUs	<u>20890</u> MUs	+3.98%
4. Losses	5900	6855	+955
5. Overall increase-in	17.67%	18.76%	+1.09%
Distribution losses			

c)

- 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)

Answer Q.-1 (a) :- Provision of subsidy by State Government.

If the State Government requires the grant of any subsidy to any consumer or class of consumers in the tariff determined by the State Commission under section 62, The State Government shall, notwithstanding any direction which may be given under section 108, pay, in advance and in such manner as may be specified, the State Commission may direct, as a condition for the license or any other person concerned to implement the subsidy provided for by the State Government:

Provided that no such direction of the State Government shall be operative if the payment is not made in accordance with the provisions contained in this section and the tariff fixed by the State Government shall be applicable from the date of issue of orders by the Commission in this regard. (section 65 of Electricity act 2003)

Answer Q-1(b) :- Power System: means all aspects of generation, transmission distribution and supply of electricity and includes one or more of the following namely:-

- a) Generating Stations
- b) Transmission or main transmission lines
- c) Sub Stations
- d) Tie lines
- e) Load dispatch activities
- f) Mains or distribution mains
- g) Electric supply-lines
- h) Overhead lines
- i) Works includes electric line and any building, plant, machinery, apparatus and any other thing or whatever description required to transmit, distributes or supply electricity to the public. And to carry into effect the objects of a license or sanction granted under this Act or any other law for the time being in force.

Answer Q-1(c) :- The State Commission shall discharge the following functions, namely:-

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

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

- (b) Regulate electricity purchase and procurement process of distribution licensees including the price at which electricity shall be procured from generating companies or licensees or from other sources through agreement for purchase of power for distribution and supply within the State;
- (c) Facilitate intra-State transmission and wheeling of electricity;
- (d) Issue licenses to person seeking to act as transmission licensees, distribution licensees and electricity traders with respect to their operations within the State;
- (e) Promote cogeneration and generation of electricity from renewable sources of energy by providing suitable measures for connectivity with the grid and sale of electricity to any person, and also specify, for purchase of electricity from such sources, a percentage of the total consumption of electricity in the area of a distribution licensee;
- (f) Adjudicate upon the disputes between the licensees and generating companies and to refer any dispute for arbitration;
- (g) Levy fee for the purposes of this Act;
- (h) Specify State Grid Code consistent with the Grid Code specified under clause (h) of sub-section (1) of section 79;
- (i) Specify or enforce standards with respect to quality, continuity and reliability of service by licensees;
- (j) Fix the trading margin in the intra-State trading of electricity, if considered, necessary;
- (k) Discharge such other functions as may be assigned to it under this Act.
(section 86 of Electricity act 2003)

35d Paper of SAS Part I
Model Solution SAS-1/S-1/2013/P-3

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Answer Q-2(a):-

Controlling authorities and procedure for institution or Defense of a suit.

1. CE/HRD

(i) In this case of suits by or against a Corp. employee in which tortious conduct is imputed to a Corp. employee in the execution of his official duty.

(ii) All proceeding in the High Court, Supreme Court or Special tribunals.

Provided that where tortious conduct is imputed against the Chairman or Members of Corp. approval of the Corp. will be necessary.

2. CE/HRD, CHIEF ENGINEER

(i) In respect of cases other than land Acquisition cases affecting his administration not exceeding RS.2,00,000/- in value or amount, provided that in case involving as amount exceeding Rs.2 lacs CE/HRD will act as Controlling Authority with the prior approval of the Member-in charge.

(ii) In respect of Land Acquisition cases affecting his administration not exceeding RS.10 lacs in value or amount Secretary, Deputy Secretary, Chief Engineer can act as a controlling authority to accord sanction for the defense of the cases in the District Courts.

3. SUPERINTENDING ENGINEERS.

In respect of cases not exceeding Rs.1 lac in value in amount.

4. SR.EXECUTIVE ENGINEERS.

In respect of cases not exceeding Rs.50,000/-

5. In respect of any other civil proceedings before a Court of Law/Tribunal/labour Court/Arbitration proceedings Secretary /Chief Engineer/Chief Accounts Officers/ Chief Auditor/Financial Advisor/Superintending Engineers and Executive Engineer respectively would be competent controlling authority for the purpose of sanction of institution or defense of the proceedings.

6. The powers of controlling authority as mentioned in the proceeding sub-rules shall be exercised in consultation with Legal Section of the Corporation.

(Regulation of Conduct Business 1980)

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ANSWER-Q-2(b)-(i) Demonstration, Strike & Intimidations

No employee shall:-

- (i) Engage himself or participate in any demonstration which is prejudicial to the interest of the sovereignty and integrity of India, the security of the State, friendly relations with Foreign State, public order, decency or morality or which involves contempt of Court, defamation or incitement to an offence ; or
- (ii) Resort to or in any way abet any form of strike in connection with any matter pertaining to his service or the service of any other Corporation employee;
- (iii) Assault threaten, intimidate, coerse, abuse or interfere with the work of the other employees of the Corporation.
- (iv) Surround, 'Gherao' or confine any officer or any other employee of the Corporation in order to make him yield to the demands.

ANSWER-Q-2(b) (ii)

- (1) Save as otherwise provided in Employees Conduct Regulations-1971, no Corp. Employee shall accept or permit any member of his family or any person acting on his behalf to accept any gift.

Expiation: The expression 'gift' shall include free transport, boarding, lodging or other service or any other pecuniary advantage when provided by the person other than a near relative or personal friend having no official dealings witin the Corp. employee.

Note-1: A casual meal, gift or other social hospitality shall not be deemed to be a gift.

Note-2: A Corp. employee shall avoid accepting lavish hospitality or frequent hospitality from any individual having official dealing with him or from industrial or commercial firms organizations etc.

- (2) On occasions, such as weddings anniversaries funerals or religious functions, when the making of a gift is in conformity with the prevailing religious or social practice, a Corp. employee may accept gift from his near relatives.

ANSWER-2(b)(iii)

- (1) Save as provided in sub-Regulation(3) of Employees Conduct Regulation-1971 no Corp. employee shall, except with the previous sanction of the Corp., evidence in connection with any enquiry conducted by any person, committee or authority.
- (2) Where any sanction has been accorded under Sub-Regulation(1) No Corp. employee giving such evidence shall criticize the policy or any action of the Corp., Govt. of India, Govt. of Punjab or any other State Govt.
- (3) Nothing in this Regulation shall apply to:-
 - (a) evidence given at an enquiry before an authority appointed by the Corp., Govt., Parliament or a State Legislature; or
 - (b) evidence given in any judicial enquiry; or
 - (c) Evidence given at any departmental enquiry ordered by authorities subordinate of the Corp.

ANSWER-Q-3(a)

Exemption from disclosure of information - (1) Notwithstanding anything contained in this Act, there shall be no objection to give any citizen, _

- (a) Information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interest of the State, relation with foreign State or lead to incitement of an offence;
- (b) Information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court.
- (c) Information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;
- (d) Information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;
- (e) Information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;
- (f) Information received in confidence from foreign government;
- (g) Information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purpose;
- (h) Information which would impede the process of investigation or apprehension or prosecution of offenders;
- (i) Cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers:

Provided further that those matters which come under the exemptions specified in this section shall not disclose;

- (j) Information which relates to personal information the disclosure of which has not relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or the State Public Information Officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information: (Right to information Act-2005 clause-8)

ANSWER-Q-3 (b)- FACILITIES TO BE PROVIDE:

- (a) **STORES:-** The contractor shall be supplied with such material and stores as defined in the contract, required from time to time to be used by him for the purpose of the contract only and the value of the full quantity of materials and stores so supplied at the rates specified separately in the contract be set off or deducted from any sums then due or there after due to the contractor under the contract or otherwise, against or from the security deposit of the proceed of the sale thereof. All the materials supplied to the contractor shall remain the property of the contractor but not shall on any account be removed from the site of the work without the written permission of the Sr. Executive Engineer and shall at all times be open to inspection by him. Any such material unused and in perfectly good condition at the time of the completion or termination of the contract shall be returned to the Corps's site stores and shall have no claims for compensation on account of any such materials so supplied to him as aforesaid being unused by him r for any wastage in or damage to any such materials.
- (b) **WATER & ELECTRICITY FOR CONSTRUCTION OF WORK&CONTRACTOR STORES/OFFICE:** as per para 2.4 works Reg.-1997
- (c) **LAND FOR CONTRACTOR'S, STORES, OFFICES AND WORKSHOP**
Rent free land if available shall be made available at suitable locations as directed by S. Executive Engineer for office, stores and workshops.

ANSWER-Q-3(c)- No labour below the age of 14 years shall be employed on works(4.1.6)

ANSWER-Q-4(a) Appeals--- Any person aggrieved by an order made the State Commission in exercise of its powers conferred by sub-clause(i) of clause(a) of section 17 may prefer an appeal against such order to the National 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 National 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 State Commission, shall be entertained by the National Commission unless the appellant has deposited in the prescribed manner fifty per cent of the amount or rupees thirty five thousands, whichever is less.

(Consumer Protection Act-1986 clause-19)

ANSWER-Q-4(b)

- (a) To entertain (i) Complaints where the value of goods or service and compensation, if any claimed exceeds Rs. 20 lacs but does not exceed Rs. One crore and (ii) appeals against the orders of any District Forum within the State and
- (b) To call for the records and pass appropriate orders in any consumer dispute which is pending before or has been decided by any District Forum within the State, where it appears to the State Commission that such District Forum has exercised a jurisdiction not vested in it by law, or has failed to exercise a jurisdiction illegally or with material irregularity. (Consumer Protection Act-1986 clause-16)

ANSWER-Q-4(c)

Names of Consumer Dispute Redressal Agencies :- Under Consumer Protection Act-1986 clause-9.

- (a) A Consumer Disputes Redressal Forum to be known as the "District Forum" established by the State Government in each district of the State by notification:

Provided that the State Government may, if it deems fit, establish more than one District Forum in a district;

(b) A Consumer Disputes Redressal Commission to be known as the "State Commission" established by the State Government in the State by notification; and

(c) A National Consumer Dispute Redressal Commission established by the Central Government by notification.

ANSWER-Q-4(d)

Particulars of Consumer served Directly by the Board.

1. Domestic-
 - (i) Heat and power
 - (ii) Light and fans
 2. Commercial light and small power-
 - (i) Heat and power
 - (ii) Light and fans
 3. Industrial power-
 - (i) Low and medium voltage
 - (ii) High voltage
 4. Street lighting
 5. Tramways
 6. Electric Railways
 7. Irrigation and Agriculture de-watering
 8. Public water works and sewerage pumping
 9. Supplies to military service
 10. Supplies in bulk to-
 - (i) Owners of controlled Stations
 - (ii) Distributing Licensees in the State
 - (iii) Extra State Consumers
- (Chairman Power -1959)

ANSWER-Q-5-(a) AMENDMENT OF PURCHASE ORDER/CONTRACTS

- (I) Amendments to purchase Order/Contracts not involving additional financial liabilities or variations in characteristics and quality laid down in the specification/Purchase orders shall be made with the approval of competent authorities.
- (II) The exercise of powers under(i) above shall be subject to the following further conditions:
 - (a) Amendments for variations in the quantities of items/components at tendered rates up to a limit of 10% of the original order value shall be made with the approval of next lower competent authority.
 - (b) " For the amendment involving additional financial commitment, the approved of the Authority which originally approved the case shall be obtained. Cases for extension in delivery period where condition of genuine delay are satisfied shall be approved by the Chief Engineer concerned in respect of purchase orders/Contracts issued with the approved of the Corp./WTM's/CPC/PPC after getting the same pre-audited. The orders for extension in delivery period shall be quantified and well reasoned .In case additional/financial commitment is involved, Finance Section shall be consulted before approving the delivery extension. A monthly report of such cases shall be submitted to Member/In-charge."
 - (c) The Dy. Secretary,, Chief Purchase Officer, Directors and Superintending Engineers shall be competent to approve minor variations of technical nature and waive/relax inspection and testing requirements against submission of test certificates.
 - (d) The proposals where the "Force Majeure" clauses is proposed be invoked in any purchase proposal concurrence/Advice of finance to the proposal, Should invariable be obtained.

ANSWER-Q-5-(b)-(i)

The Heads of Departments may re-delegate the financial powers delegated to them to any officer sub-ordinate to them at their headquarters offices, on their own responsibility and subject to such restrictions as they may like to impose.

Provided that the financial powers re-delegated shall, however, be exercised subject to the supervision and control of the delegation officer.

Provided further that such re-delegated powers shall be exercised personally by such officer and shall in no circumstances be further delegated.

Copies of all such orders shall invariably be endorsed to the Chief Accounts Officer (Audit Section) and the Secretary/Finance Section.

ANSWER-Q-5-(ii)

DY CA Zones authorized to sanctioned expenditure on service/postage stamps worth RS.1000/- at one time.(D.O.P.-103)

ANSWER-Q-5-(iii)

(i) Material 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', provide 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 made by the field officers only.

(ii) Items borne on Rate contract of Director General of Supplies and Disposal/Punjab Govt. may also be purchased under other procedure prescribed in the purchase Regulation. This shall be applicable in case of Central Purchases only. (D.O.P.-53-C)

ANSWER-Q-5-B(iv)

Purchasing authorities are competent to allow interest free advance payment (Normally 10% of the order value) to the contractors via M/s BHEL, I.L. Kota and other public sector undertaking for carrying out repairs/consultancy for the execution of the works of proprietary nature, if and when put forth by them. (D.O.P.-58)

Model Solution As-1 | S-1 | 2013 | P-3

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ANSWER-Q-5-B(v)

Secretary now Chief Administration & IR- Full Power

Joint Director now Sr. Sports Officer - Up to Rs. 10000/-

(D.O.P.-96 a)

Mental Selection SAS-I, 5-1/2013, P-IV

Q 1 (a) Pay fixation of steno typist promoted on 30.3.86 in the scale of 1200/2200 as junior scale stenographer

Junior scale stenographer 30.3.86	1200/2200
Senior scale stenographer 17.3.96	scale 6300/10000
PA 4.3.2006	scale 10900/34800+4800 GP
Private Secretary 6.10.2012	in scale 10900/34800+5150 GP
	1200/2200
1.1.95	1840
30.3.95	<u>1640/1925</u> (one increment after adjustment of proficiency step with compensatory step from 1840 to 1920/-)
	(1840) 1920
1.1.96	<u>5900/10000</u> 6100 (5900+200 bunching benefit) i.e. 6 th stage in 1640/2925 scale)
	<u>6300-10700</u>
17.3.96	(6100) 6300 (option under 240 para 2 (b) DT. 4.3.2006
1.1.97	6750
1.1.98	7000
1.1.99	7250
1.1.2000	7500
1.1.2001	7750
1.1.2002	8000
	(2 nd time bond scale of Junior scale (same scale)
30.3.2002	<u>6300/10700</u> (8000) 8275
1.1.2003	8550
1.1.2004	8825
1.1.2005	9100
1.1.2006	9400
4.3.2006	Promoted PA (9400) <u>7000/11100</u> 10000

Option for revised scale of 2006

	4.3.2006.1.1 (10000) 10900/34800 +4800 GP
1.3.2007	18600+4800=23400
1.3.2008	24110
1.3.2008	24840
1.3.2009	25590
30.3.2009	23 years benefit 26360
1.3.10	27160
1.3.11	27980
1.3.2012	28820
6.10.2012	29170

Model Solution SAS-I, S-1/2013, P-IV ✓

1 (b) Since the official has applied for is an anomaly after his retirement as such his case cannot be considered in view of Secy. Finance circular no 4/2004 dt. 18.3.3004. As per instructions anomaly cases will be considered only if the official applies before his retirement

Q 2 (a) As per provident fund regulation 16 A (Ann.P) in annexure of the case of retirement following documents are required to be submitted by retiree

1. Prescribed application form
2. Pass book completed in all aspects w.e.f. 4/1987 onwards.
3. Self attested affidavit.
4. Copy of concerned O/O of retirement.

In the case of death the member of the family of the retiree will submit the document as under;

1. Prescribed application form.
2. Pass book completed in all respects w.e.f. 4/1987 onwards.
3. Self attested affidavit along with self declaration .
4. Self attested affidavit from major daughter /married widow daughter or any widow daughter in law if any being no objection certificate for payment to the applicant.
5. Succession certificate if subscriber have no family
6. Self attested if subscriber have no family
7. Self attested affidavit from other successors in favor of applicant

Final withdrawal cannot be allowed to a gazetted officer in anticipation of Pass book since the pass book is to be maintained by himself. As per provident fund regulation the interest can be given to the claimate maximum for 6 months.

Q 2 (b) Board vide regulation circular no 30/2002 has allowed leave to official of self employment which is subject to following conditions:

1. The employee has completed 8 years service.
2. The employee will apply of minimum of 3 years of leave and maximum of 5 years.
3. The vacancy of the employee will not be filled up during the period of leave.
4. The clause shall not be applicable to the post which has been filled up by promotion.
5. If the employee successful by getting employment that he can take premature retirement and he will get all benefit of premature retirement.
6. During leave the employee will get leave salary without any extra allowance such as non practice allowance .
7. The period of leave will be counted towards pension .keeping in view the nature of leave.

Calculation of leave salary & Pension contribution of Sr.XEN who is AE of 2/90

Q 3 (a) 41300/67000 +9600 GP

Pay as on 1.1.2006	52140
1.6.2006	53710
1.6.2007	55330
1.6.2008	56990
1.6.2009	58700
1.6.2010	60470
1.6.2011	62290
1.9.2012	64160

Leave salary contribution

1.8.2009 to 30.4.2010	$58700 \times 11/100 \times 9$	= 58113
1.5.2010 to 30.6.2010	No contribution on EL	
1.7.2010 to 30.11.2010	$60470 \times 11/100 \times 5$	= 33259
1.12.2010 to 28.2.2011	No contribution on half pay leave	
1.3.2011 to 31.5.2011	$60470 \times 11/100 \times 3$	= 19955
1.6.2011 to 31.7.2011	$62290 \times 11/100 \times 2$	= 13704
1.8.2011 to 31.10.2011	No contribution being on EOL	= --
1.11.2011 to 31.5.2012	$62290 \times 11/100 \times 7$	= 47963
1.6.2012 to 31.7.2012	$= 62290 \times 11/100 \times 2$	= 13704
Total		= 186698

Pension contribution

1.8.2009 to 31.1.2010	$67000 + 9600 = 76600 \times 17/100 \times 6$	= 78132
1.2.2010 to 30.4.2010	$76600 \times 18/100 \times 3$	= 41364
1.5.2010 to 30.6.2010	No contribution on EL	= ---
1.7.2010 to 31.11.2010	$76600 \times 18/100 \times 5$	= 68940
1.12.2010 to 28.2.2011	No contribution on HPL	= ---
1.3.2011 to 31.7.2011	$76600 \times 19/100 \times 5$	= 72770
1.8.2011 to 31.10.2011	EOL	= --
1.11.2011 to 31.1.2012	$76600 \times 19/100 \times 3$	= 43662
1.2.2012 to 31.7.2012	$76600 \times 19/100 \times 6$	= 87324

Total 392192

Total contribution = 186698 + 392192 = 578890

3 (b)

As per appendix 7 of MSR Vol-II part following are the special casual leave admissible to the employees.

- i. Six days special casual leave for sterilization /vasectomy operation.
- ii. Six days special casual leave for 2nd time if first operation is unsuccessful.
- iii. 14 days special leave to female to tubectomy operation.
- iv. One day special leave to female for loop insertion.
- v. Up to 30 days special casual . to sportsman for participation in sports.
- vi. 10 Days special leave to office bearers of association /trade Unions leaders for attending meetings/conferences.

4 (a) In this case the official proceeded on tour to Bombay and stayed in hotel. He shall be paid hotel charges plus $\frac{3}{4}$ daily allowance of hotel charges of that station from 21.11.2012 to 24.11.2012 provided it is certified by the officer that he stayed in Bombay for Board's work and even on holiday and Saturday also. As on 25.11.2012 for return journey he shall be paid normal daily allowance of Chandigarh plus local charges.

4 (b) A Corporation employee appear before engineering officer will be allowed only bus /Railway fare of entitled class and not for mileage of car.

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

4 (d) As per CSR Vill-II the daughter including divorced/widowed daughter is eligible for the grant of family pension even after attending in age of 25 years. This pension will not be allowed if on her remarriage as till she starts earning her livelihood which over is earlier she will be deemed to be earning her livelihood if her income is Rs 2620/- per month or more.

Q 5 (a)

Basic pension 18600/- date of retirement 30.11.2010

No. O/O and date	Period and rate of cut in pension	Pension admissible on different dates and its restriction
10 dt 10.12.2010	5% cut for 3 years 10.12.2010 to 9.12.2013	The official will draw pension @ 95% of Rs 18600/- upto 28.2.2011
15 dt. 1.3.2011	10% cut for 2 years 1.3.2011 to 28.2.2013	The official will draw pension @ 85% of Rs 18600/- upto 3.5.2011
20 dt. 4.5.2011	5% cut in pension for ever vide O/O no 20 dt. 5.11.2011	The official will draw pension @ 80% of Rs 18600/- upto 28.2.2013

From 1.3.2013 the official will draw pension @ 90% of Rs 18600/- upto 9.12.2013

From 10.12.2013 the official will draw pension @ 95% of Rs 18600/- up till life

Q 5 (b) As per regulation 16-A of provident fund regulation of PSPCL an additional amount equal to the average amount standing to the credit of deceased employee in GPF during a period of thirty six months immediately preceding the date of death subject to maximum Rs 10000/- is payable subject to the following conditions:

1. The death of employee occurred during service.
2. The employee has rendered five years service at the time of death.
3. The employee have maintained the following limits during the period of thirty six months immediately preceding the date of death.
 - i. First class officers Rs 4000/-
 - ii. 2nd class officers 2500/-
 - iii. In the case of C class employee 1500/-
 - iv. In the case of D class employee 1000/-
4. He must be subscriber of GPF.