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Answer (a)

- i) Write back entry as minus figure, payment side.
 - ii) Capital Liabilities, ACS, BNA.
 - iii) SDO TRY, SDO Workshop, damaged transformer.
 - iv) Repair Charges recoverable, Challan accompanying.
 - v) Irreparable, burnt.
- (b)
- (i) False as per Para-3 of subject Code 23 of Personnel Accounting Manual a note for drawing arrears of salary is given in the original payroll ledger to avoid duplicate payment.
 - (ii) False. interest is calculated and adjusted on accrual basis as provided in Para-7 of subject code 21 of Personnel Accounting Manual
 - (iii) True. This is a provision laid down in subject code 12 of Fuel Accounting Manual.
 - (iv) False. As per Subject Code 14 of Part-II Oil of Fuel Accounting Manual pricing is done as per weighted average rate
 - (v) False. The provision is created as per subject code 55 of Material Accounting Manual.
- (C)
- U-Cheque is a like cheque which needs to be adjusted when it is issued in settlement of any IUT transaction. It is duty of the accounting unit raising the IUT bill to account for the U-Cheque immediately on its receipt. In case of loss of U-Cheque, the adjustment may be carried out based on the certificate issued. However, due to following reasons. There may be outstanding balances under 37.000 Blank Code at year end
- (i) Non- Receipt of U-Cheque by the accounting unit raising IUT Bill timely after its issue.
 - (ii) U-Cheque is lost in transit but due efforts are not made to get the certificate issued.
 - (iii) Omission to record entry in the U-Cheque cash book.

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- (iv) Entry of wrong amount in the U-Cheque cash book.

The steps indicated below are required to be taken to clear the outstanding balances:-

- (i) The originating units must ensure the balances under IUT Account Codes- 30 to 37 are cleared by year end positively. This will ensure adjustment of U-Cheque issued.
- (ii) Entry of U-Cheque issued should be recorded in U-Cheque cash book immediately after issue as in case of cheque.
- (iii) Entries recorded in U-Cheque Cash Book should invariably be accounted for in the Monthly Account concerned.
- (iv) Reconciliation of U-Cheque issued and received should be done on monthly basis at H.O. Broad Sheet Section to ensure the adjustment of unaccounted for U-Cheques.

Y

Question No.2(a)

- (i) Instructions issued by CAO, PSPCL for March Account clearly states that Salary of Gazetted Establishment is required to be adjusted based on intimation received by AO/Pay & Accounts for which no debit is to be raised by his office. As such the action is not in order.
- (ii) Para-12.2 (iii) of Manual on Capital Expenditure and Fixed Assets provides that detailed measurement are not required to be recorded. Hence the action is not in order.
- (iii) This is not in order as the mobilization advance is given keeping in view the contract value and not the estimated cost.
- (iv) No IUT Bill is required to be raised as per note below Para-11 of subject Code-20 of Expense Accounting Manual.
- (v) Since the quantity of material used and measured as recorded in Part-IV must tally with net quantity shown as drawn in Part-I of I.W.R. This is irregular to book excess material to work than actually used.

Question No.2 (b):

(i) **Deposit Work:**

The work undertaken by PSPCL/PSTCL on behalf of Government Department, Local Bodies, individual consumers etc. which become the property of the agency or person on whose behalf the works are executed are known as deposit works. The outlay for such works is provided by the party concerned on whose behalf these are executed.

The deposit made by the party towards deposit work should be credited to account code-47.305- Receipts for deposit works.

The cost of materials drawn for deposit works shall be booked to Account Code-47.305. Similarly labour charges and other expenses should also be debited to the deposit amount.

The preliminary and survey work where done by the existing regular staff will be adjusted similarly.



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Model Solution S. 08-I, S. 7/2011, P-I

The departmental charges @ 27½% shall be debited every month on the total cost of work by debit to Account Code-37.305 per contra credit to Account Code-62.930 after in case.

(ii) **Turnkey Contract:**

It is contract for complete work which a contractor agrees to execute with all its contingencies in accordance with drawing and specification for a fixed sum subject to such conditions as may be laid down by the Company.


A schedule of rates is specified in order to regulate the amount to be added to or deducted from the fixed sum on account of additions and alterations not covered by the contract.

No allusion is made in the contract to departmental estimate of the work, schedule of rates or quantities of work to be done.

Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations.

Until the asset is complete and inspected by the Corporation's personnel the asset is not the property of the Corporation and will not be disclosed as capital works in progress. A separate account head called contracts in Progress Account Code-15.1 will be operated and the cost will be accumulated individually without any break-up of asset category.

The breakup of category will be made at the time of completion and inspection of the asset.



Model Solution S-88-I, S-7/2011, P-I

Question No.3 (a):

- (i) The arrear on account of revision of pay scales w.e.f. 1.1.2006 is booked under separate account code opened for the purpose.
- (ii) The transactions between two accounting units of a Company are called Intra Corporation transactions whereas the same between Accounting Units of PSPCL and PSTCL are Inter Corporation transactions. The former is settled through U-Cheque while cash settlement is required in case of the latter.

(iii) **Imprest & Temporary Advance:**

Imprest is allowed to a subordinate to enable him to incur the routine petty expenses. It is allowed in a fixed sum and suitably recouped at interval. Normally imprest is closed at year end.

Temporary Advance is allowed to for making payments against passed voucher at a place distant from place where chest is maintained. It is given equivalent to amount of passed voucher and should be adjusted immediately after making payment. There is no recoupment of the Temporary Advance.

Question No.3 (b):

- (i) Recovery from the current running bill is made for items of material used since previous bill whether work in respect of that is measured or not. The amount is booked to 25.511
- (ii) This forms basis of payment of Running Bill of Contractor. Payments as per previous bill is deducted from the upto date amount. The amount is classified under works in progress/contract in progress.
- (iii) The amount is deducted from contractor's bill and amount is credited to the work concerned.
- (iv) The amount recovered is credited to 28.810



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Model Solution SAS-I, S-7/2011, P-I

Question No.4 (a):

- (i) The amount of Electricity dues outstanding in various Accounting Units will be got transferred to AO/Banking Drawing Section.

The accounting unit will record the following entry:-

(i)	Debit	28.877 Adjustable against State Govt. Loans towards settlement on account of Electricity bills due from Punjab Govt. Department.
	Credit	23.3
(ii)	Debit	37.000- Blank code on receipt of U-Cheque from AO/Banking.
	Credit	28.877

Accounts Officer Banking:

(i)	Debit	51.101- Repayments Statement Govt. Loans
	Credit	37.000- Blank Account Code

- (ii) At the year end the Interest accrued on refundable deposit from consumers is adjusted as under:-

	Debit	78.611- Interest to consumers on refundable deposit.
	Credit	46.713- Interest Accrued but not due -Refundable deposits from Industrial Consumers.

When the interest become payable the following adjustment will be carried out:-

	Debit	46.713
	Credit	48.310 -Interest payable on refundable deposits from Industrial Consumers.

Question No.4 (b):

The following procedure shall be adopted for accounting of expenditure on works under R-APDRP projects:-

- (i) The expenditure on various works of the scheme will be booked under Account Group-15

b

Model Solution SAS-I, S-7/2011, P-I

- (ii) Nomenclature of the works will be so devised that it takes care of the project/scheme and covered under the Restructured Accelerated Power Development and Reform Programme (R-APDRP) so as to avoid intermingling with other works of the division.
- (iii) Separate pages of Form CE-21 (Register of works) may be allotted.
- (iv) The expenditure under the scheme will be shown in the 'Annexure to trial Balance' distinctly.
- (v) Expenditure Statement as desired will be supplied by each accounting unit to the monitoring agency to be specified by the Board.
- (vi) At the end of the year employee costs, Administration and General expenses will be charged to the work of scheme as usual.
- (vii) Since the expenditure incurred is subject to audit certification as such all the requisite details will be kept ready by the concerned units and supplied as and when desired by the Board authorities.
- (viii) Information regarding loan taken & paid must be supplied to A&R section for incorporation in Annual Accounts.

Accounting Entries:

1	At the time of receipt of loan	
	Dr.	Bank
	Cr. 53.731/732	Loan from Govt. under R-APDRP
2	At the end of the year JV for interest accrued but not due.	
	Dr. 78.592/593	Interest on loan from Govt. under R-APDRP
	Cr. 46.736/737	Interest accrued but not due on loan from Govt. under R-APDRP.
3	At the time of interest become due	
	Dr. 46.736/737	Interest accrued but not due on loan from Govt. under R-APDRP
	Cr. 51.231/232	Interest accrued and due on.
4	When repayment of loan due.	
	Dr. 53.731/732	Loan from Govt. under R-APDRP
	Cr. 51.131/132	Repayment due on loan from Govt. under R-APDRP
5	At the time of payment of loan.	
	Dr. 51.231/232	Interest accrued and due on loan from Govt.

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Model Solution³ SAS-I, 5-7/2011, P-I

		under R-APDRP.
	Dr. 51.131/132	Repayment due on loan from Govt. under R-APDRP
6.	At the time of conversion of loan into Grant.	
	Dr. 53.231/232	Loan from Govt. under R-APDRP
	Cr. 55.331/332	Grant from Govt. under R-APDRP
7.	At the time of conversion of loan into Grant JV for interest accrued but not due.	
	Dr. 46.736/737	Interest accrued but not due on loan from Govt. under R-APDRP
	Cr. 65.7	Excess provision for interest & finance charges in prior periods.

Question No.4 (c):

Normally all expenses and income are accounted for on Accrual basis in the accounts of PSPCL as these are prepared on Commercial Accounting System. However PSERC assessed the subsidy from Punjab Govt. for free Agriculture Supply i.e. original tariff order. Review & True up. As such it is difficult to account for the subsidy on Accrual basis & the same is therefore accounted for on cash basis. Similarly arrear of Pay & Allowances are allowed by Regulatory Commission in the year of payment. As such to match the revenue with expenditure on this Account the amount of arrear of Pay & Allowance is accounted for on cash basis without any reference to prior period.

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CASH BOOK of Sr.Xen. 'A' Division PSPCL for the Month of Marh/2011

RECEIPTS SIDE

Date of Receipt	Voucher or Receipt No.	Particulars of Receipt	Cash Receipt		Receipts by adjustment		SL Folio	Classification	
			Rs.	P.	Rs.	P.		A/C Code	Name of Work/estimate etc.
1.3.11	BA-16 5/72	To Opening Balance	-	-	-	-	-	24.110	
1.3.11		To EMD from Contractor Mr.X	10000					46.101	
1.3.11		To Cash in lieu of Self Chque.	5000						CFC
7.3.11	BA-16 5/73	To Guest House Chowkidar.							
		(i) Guest House Charges	500					62.962	
		(ii) Sale of Old News Papers	300					62.930	
9.3.11	4	To Receipt from Contractor Bills							
		(i) Security			5000			46.101	
		(ii) Cost of Material.			5000			25.7	
21.3.11	7	To Recoveries from Retiree.							
		(i) Misc. Advance			10000			28.868	
		(ii) Interest HBA.			5512			27.101	
25.3.11	11	To Recoveries from Contractor							
		(i) Security			3750			46.101	
		(ii) Material			10,000			25.7	
		(iii) Fine for delay			400			62.930	
31.3.11	12	To adjustment of Policy & Recoveries there from.							
		(i) Salary payable			2278700			44.310	
		(ii) GPF			200000			57.120	
		(iii) Income Tax.			5000			44.401	
		(iv) Advance Pay			10000			27.201	
		(v) LIC			1550			44.402	
		(vi) Interest on HBA			2500			27.101	
		(vii) Computer Advance.			1700			27.107	
		Total	15800		2539112				

15800
14800

PAYMENT SIDE

Date of Payment	Voucher No.	Particular of Payment	Cash Payment		Bank Payment		Payment by Adjust-ment			SL Folio	Classification	
			Rs.	P.	Cheque No. (With No. of Cheque Book)	Amount	Rs.	P.			A/C Code	Name of work/estimate etc.
1.3.11	PIS 7/401	By R.I.B.	10000								24.501	
1.3.11	1	By Self Cheque			5/305	5000					CFC	
2.3.11	2	By Recoupment of Imprest with JE Ashok Kumar.	1575								76.153	
4.3.11	3	By Issue of Tem. Adv. To Sh. Pawan Kumar JE.			5/306	3000					24.220	
7.3.11	PIS 7/402	By R.I.B.	800								24.501	
9.3.11	4	By Contractor for Turnkey Contract			5/307	90000	10000				15.101	11KV feeder
15.3.11	5	By GPF N/R Adv.			5/308	100,000					57.120	
"	6	By GPFFinal Payment & DLI.			309	250512					240512/57.120 10000/75.870	
21.3.11	7	By Gratuity to Retiree.			310	440138	15512				44.110	
"	8	By Commuted Value			311	400000					44.120	
"	9	By Leave Encashment			312	285000					75.617	
22.3.11	10	By Solotium			313	500000					75.871	
25.3.11	11	By Contractor on Running A/C			314	135850	14150				GH-4 W/C	
31.3.11	12	By Salary for 3/11					2499450				GH-75	
31.3.11	PIS/403	By RBI	2425								24.501	
			15800			2209500	2539112					
			14800									

Confirmed that cash is clear been collected by me
 & Journal to be not
 2-11-11

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MODEL SOLUTION

SAS-I, 5-7/2011 P 12

Answer:1

- (i) **Service Connection Order** is issued after the Service line/main/sub-main has been laid, test report is found to be in order & compliance reported on the Installation Order. UDC/Consumer Clerk posted in the Sub Division prepare the SCO: gets an account number allotted from ledger clerk/RA & put up to SDO for approval & signatures. The JE concerned shall draw meter & shall release connection to the consumer mentioned on the SCO. The detailed report of meter i.e. meter No: make, M.E. No., Capacity of meter, Voltage, Single phase or three phase, initial meter reading, meter reading, meter multiplier if any & date of connection, are recorded on the SCO by JE Concerned.
- (ii) **Disconnection Order** is issued by SDO to disconnect the supply of energy to the premises of a consumer on his specific request when he changes his place of work, or residence or for non payment of bill/violation of conditions of supply.
- (iii) **Reconnection Order:** is issued to restore supply to a consumer whose premises stands disconnected either on his specific request or for non-payment of PSPCL's dues or for violation of conditions of supply.
- (iv) **Meter Change Order:** The meter installed at the premises of a consumer may be slow, fast, dead stop or creeping or burnt. The meter is required to be changed on the request of the consumer or by an inspecting officer of the PSPCL. An MCO is issued to the JE for carrying out the Job. He removes the old meter & installs another meter. Particulars /readings of both the meters are recorded on the MCO by the JE & MCO is returned to RA for adjustments of accounts of the consumer.
- (v) **Sundry Job Order:** The premises of consumers are checked by the various authorities viz Meter Reader, Meter Inspector, J.E./SDO, flying Squad, MMTS etc. If any deficiency is noticed such as broken terminal seals-broken glass-loose connections, a sundry job order is issued to the JE for setting the defect right/carrying out the job. After compliance of SJO the JE returns it to the SDO/RA for debiting charges to the consumer accounts if required.

Answer-1 (part-b)

Tariff applicable:		NRS
Energy Charges @ Rs. 5.19	=	12500 x 5.19 = 64875
MMC @ 122/KVA = $122 \times (120/0.9)$	=	16267
Applicable amount	=	64875
p.f = $12500/13000$	=	0.96
p.f rebate = $(96-90) \times 0.25\%$	=	$1.5\% \times 64875 = 973$
Demand surcharge @ 750/KVA	=	$750 (150-120/0.9) = 12503$
Add service charges	=	45/-
PSPCL dues	=	76450
ED @ 13%	=	$63902 \times 13 = 8307$
Octroi not applicable being outside Municipal Limits:		
Net amount payable	=	84757
Late Payment Surcharge		
a) With in 7 days after due date @ 5%	=	3823
b) After 7 days from due date @ 10%	=	7645

(Note: Bill amount calculated above is in Rupees)

MODEL SOLUTION

SAS-I, 5-7/2011, P-II

Answer Q. No.2:

Part-(a)

i)	AP High Technology	AP Tariff
ii)	Govt. aided Hospitals	DS Tariff
iii)	Single Phase Toka Machine of 5 BHP	NRS Tariff
iv)	Irrigation Headworks	BS Tariff
v)	Fish Farming	SP Tariff

Part-(b)

i) MMC for street Lighting:

If the total number of units consumed in the whole year (calendar year) are less than those which would have been consumed if the lamps had been lit on an average of 8 hours per night over the whole year, the PSPCL/Licensee shall charge for the difference between the stipulated units and units actually consumed at tariff rates. The units which would have been consumed in a calendar year shall be calculated on the basis of sanctioned load or connected load detected whichever is higher. The annual minimum charges shall be exclusive of line maintenance and lamp renewal charges.

ii) MMC for seasonal Industry.

All seasonal industries (exclusive or mixed) shall be charged monthly minimum charges as under:

Approved Seasonal Industries are as under:-

- All cotton ginning, pressing and bailing plants.
 - All rice shellers.
 - All rice bran stabilization units (without T.G.Sets).
- Rice Bran stabilization units having T.G. Sets, Rice Huller Mills, Ice Factories, Ice Candy Plants shall not be treated as seasonal industries.

a) For exclusive seasonal industries mentioned above, billing shall be done monthly. Monthly Minimum Charges as applicable in respective schedule of tariff shall be levied on full sanctioned load / demand for the period these industries work during seasonal period of 9 months (from 1st September to 31st May next year). However, this working period shall be taken as minimum of 4 ½ months for the purpose of billing/levy of MMC on month to month basis. Industries which work for more than 9 months and up to 12 months billing shall be done/monthly minimum charges levied on full sanctioned load / demand as mentioned above for the seasonal period of 9 months and for the remaining 3 months (i.e. 1st June to 31st Aug.) billing shall be done as per tariff applicable to general industrial consumers. Tariff rate/rate of monthly minimum charges shall be as given in schedule of tariff for large supply/medium supply/small power and as applicable depending upon the sanctioned load.

b) For Mixed type of load industries, comprising load of seasonal industry and general industry, billing shall be done/Monthly Minimum Charges levied on full sanctioned load / demand for the period seasonal industry runs, MMC on full sanctioned load as

applicable to rice shellers/cotton ginning/rice bran stabilization units shall be applicable during the seasonal period, subject to minimum of 4 ½ months. For the remaining period when seasonal load is disconnected, MMC on the basis of general industrial load / demand actually being utilized by the consumer (not less than 100 kVA in case of LS consumers) shall be leviable in case of SP / MS consumers. Industries found running seasonal load after having got disconnected the same and intimation having been given to AE/AEE/XEN (DS) shall be liable to pay Monthly Minimum Charges as applicable to rice shellers/ cotton ginning/rice bran stabilization units for full period of 12 months. If the load actually being utilized during off seasonal period is found to have exceeded the load fixed for off seasonal period, the load surcharge shall be leviable. For L.S consumers if the actual demand recorded during offseasonal period exceeds the prorata demand fixed for off-seasonal period, demand surcharge shall be leviable as applicable but no load surcharge is leviable in their case.

c) Consumption by exclusive seasonal industry during the off-season shall be charged as per off-seasonal rates under the relevant Schedule of Tariff.

Part-(c):

Load assessment

(i)	Lamps 124x40 W	=	4.960 KW
(ii)	Tubes 36x40 W	=	1.440 KW
(iii)	Plugs 32/3=11x60 W	=	0.660 KW
(iv)	Fans 20x60 W	=	1.200 KW
(v)	Power Plugs 15/2=8x1000W	=	8.000 KW
(vi)	3 Phase Power socket 2/2x6 KW	=	6.000 KW
(vii)	AC 10 Nos.x2.5 KW	=	25.000 KW
(viii)	Gysers 8 assumed connected through power socket at (v), hence ignored		
(ix)	Water Pump 1 BHP	=	0.746 KW
	Total Load	=	48.006 say 48 KW
	Sanctioned load	=	38.450 say 39 KW
	Unauthorised load	=	9 KW
Amount Recoverable(in Rupees)			
1.	Load surcharge on 9KWx1500	=	13,500/-
2.	ACD 9 KWx 470	=	4,230/-
3.	SCC 9 KW x 900	=	8,100/-
	Total Charges recoverable	=	25,830/-

MODEL SOLUTION

SAS-I, 8-7/2011 P-II

Answer No.3:

Part a):

AS.PER NEW RATES AFTER 1.4.2011 (CC17/11)		OLD RATES CC 22/10
Power Factor:	0.86	
1. Energy Charges 6,50,000x 5.03	32,69,500	29,77,000
2. MMC = 3100 x 383	11,87,300	10,88,100
3. Applicable amount	32,69,500	29,77,000
4. Add Power Factor Surcharge @ 4% on (3)	1,30,780	1,19,080
5. Demand Surcharge @ 750/- per KVA	1,50,000	1,50,000
6. Meter Rent (@ 16 paise per rupee cost of meter equipment)	968	968
7. Service Charges	450	450
8. Total PSPCL dues	35,51,698	32,47,498
9. Electricity duty on (3+4)	4,42,036	4,02,490
10. Octroi @ 10 paise per unit	65,000	65,000
11. Net Payable Amount (Rounded to nearest Rs. 10/-)	40,58,734	37,14,988
13. Late Payment Surcharge		
a) With in 7 days after due date @ 5%	1,77,585	1,62,375
b) After 7 days from due date @ 10%	55,170	3,24,750
(Note: Bill amount calculated above is in Rupees)		

Part b):

It has been decided as per Tariff Order 2011-12 issued by PSERC applicable w.e.f. 1.4.2011, to specify voltage surcharge rates for DS/NRS/BS/LS consumers whose load/demand are released at a voltage lower than that specified in Conditions of Supply as under:-

- DS/ NRS/ LS consumers catered at 400 volts against specified voltage of 11 kV be levied surcharge at the rate of 15%.
- DS/NRS/LS/BS consumers with Contract Demand exceeding 4000 KVA catered at 11 kV against specified voltage of 33/66 KV be levied surcharge at the rate of 10%. However, surcharge @ 10% shall be applicable to LS consumers w.e.f. 1.4.2009 as already circulated vide CC 12/2011 dt. 29.3.2011.

- iii) DS/ NRS/ BS/ LS consumers catered at 33/66 kV against specified voltage of 132/220 kV be levied surcharge at the rate of 5%.
 - iv) LS consumers with Contract Demand, exceeding 2500 kVA and upto 4000 KVA, catered at 11 kV against specified voltage of 33/66 kV be levied surcharge at the rate of 7%. However, surcharge @ 7% shall be applicable to LS consumers w.e.f. 1.4.2009 as already circulated vide CC 12/2011 dt. 29.3.2011.
 - v) All these surcharges will be leviable on the consumption charges including Demand Charges, if any or monthly minimum charges.
- vi) The exemptions from levy of surcharges as already specified in the Conditions of Supply para (5.2) shall continue as under:-
1. Supply to an applicant/consumer will invariably be released at the voltage linked to Contract Demand as specified in Conditions of Supply.
 2. In case there is any constraint in releasing a connection at the specified voltage, the Licensee may cater the supply at a lower voltage on payment of surcharge as specified in the General Conditions of Tariff.
 3. (a) All existing LS consumers availing supply at a voltage less than that specified above, may convert their system so as to receive the supply at the specified voltage. Till conversion to the specified supply voltage, or in case there is any constraint in such conversion, a consumer will continue to be levied surcharge(s) related to supply voltage as specified in the General Conditions of Tariff.
 - (b) Existing LS consumers availing supply at 66 kV but required to convert their system so as to receive supply at 132/ 220 kV will not be levied any surcharge related to supply voltage, till such consumers request for enhancement of their Contract Demand.
 - (c) Existing DS, NRS & BS consumers may get their Contract Demand sanctioned upto their existing sanctioned connected load converted into kVA (by assuming 0.90 power factor) or the existing sanctioned Contract Demand (transformer capacity) as on 31.3.2010, whichever is higher. All such consumers catered at a voltage lower than specified above, will be liable to pay surcharge only in case of any enhancement in Contract Demand.
 - (d) The Licensee may effect supply at a lower voltage on payment of surcharge as specified/may be specified in the General Conditions of Tariff if specified voltage for supply to an existing consumer for release of additional load/demand (total, load/demand) is HT/EHT but there is a constraint in effecting supply at these voltages.

MODEL SOLUTION

SAS-I, 7/2011 P-II

Answer No.4:

Part a):

AS PER NEW RATES AFTER 1.4.2011 (CC17/11)		OLD RATES CC 22/10
Power Factor:	0.74	
1 Energy Charges @ 5.03	13,83,250	12,59,000
2 MMC-1050 KVA @ 145/KVA	1,52,250	139,650
3 Applicable amount	13,83,250	12,59,000
4 Add 15% L.T. Surcharge	2,07,488	251,800
5 Total (3+4)	15,90,738	15,10,800
6 Power Factor Surcharge (90-80)+(80-74)x2=(22%) of (3+4) above	3,49,962	3,32,376
7 Demand Surcharge @ 750 /- Per KVA	37,500	37,500
8 Meter Rent	NIL	NIL
9 Service Charges	450	450
10 Total PSPCL's dues:	19,78,650	18,81,126
11 Electricity Duty @ 13% on item No. (3+4+6)	2,52,291	2,39,613
12 Octroi @ 10 paise unit.	27,500	27,500
13 Net Payable Amount (Rounded to nearest Rs. 10/-)	22,58,441	21,48,239
14 Late Payment Surcharge		
a) With in 7 days after grace date @ 5%	98,933	94,056
b) After 7 days from grace date @ 10%	1,97,865	1,88,113
(Note: Bill amount calculated above is in Rupees)		

Part b):**1. Restoration of supply of electricity:**

It is submitted that as per ESIM Clause-31 and Regulation-40 of Supply Code, the connection can be reconnected within 6 months if the consumer removes the default/clear the outstanding dues. Reconnection shall be allowed provided the loading conditions permit and the consumer pays the minimum charges for the actual period of disconnection and the service line exists at site. In addition the consumer shall pay reconnection charges, service charges and meters rentals if applicable as per schedule of general charges. Since the connection was checked on 26.12.10 which is more than six months, so connection can not be reconnected as per above conditions.

Part c):

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 alongwith A.O./Field and concerned Xen/AEE/AE/DS.	Up to Rs.50,000/-	2 Months
2.	Committee consisting of Dy. CE/SE/DS concerned as Chairman alongwith 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 alongwith C.A.O/CA of Finance and Dy. CE/SE/Sales of commercial wing.	Above Rs.2,00,000/-	2 Month

MODEL SOLUTION**Answer No.5:****Part a):****Unauthorized use of electricity**

"Unauthorized use of electricity " means the usage of electricity –

- (i) by any artificial means; or
- (ii) by a means not authorized by the concerned person or authority or licensee; or
- (ii) through a tampered meter; or
- (iv) for the purpose other than for which the usage of electricity was authorized.

Procedure in a case of unauthorized use of electricity

- a) An Assessing Officer, designated as such by the State Government will suo-motu or on receipt of information/complaint regarding unauthorized use of electricity in a premises/area, promptly inspect such premises/area.
- b) The Assessing Officer and other members of his team will at the time of inspection carry along with them identity cards, which will on demand be shown to the person present at site before entering the premises.
- c) If on inspection of the premises/area and/or scrutiny of the records, the Assessing Officer comes to the conclusion that the person is indulging in unauthorized use of electricity, he will prepare an inspection report inter alia indicating connected load, condition of seals and meter and also giving details of evidence substantiating the unauthorized use. The Assessing Officer will wherever possible photograph/videograph the means of such unauthorized use.
- d) The inspection report will be signed by the Assessing Officer and a copy handed over to the person/consumer or his/her representative present at site. In case of refusal to accept the report, a copy of the inspection report will be pasted at a conspicuous place in/outside the premises and another sent under registered post. The Inspection Report may also be signed by the person present at site.
- e) In case theft of electricity is detected by the Assessing Officer at the time of inspection under Regulation 36.1 (a) of Supply Code, then in case the Assessing Officer is himself not an Authorized Officer under Section 135 of the Act, an immediate reference reporting the facts will be made to the Authorized Officer for taking further action under Regulation 37 of Supply Code. The Assessing Officer will also take suitable measures to ensure that status of the means adopted for theft is maintained as 'in found condition' at the premises till investigation is initiated by the Authorized Officer.
- f) The Assessing Officer will provisionally assess the amount payable by the consumer/person benefited by the unauthorized use of electricity as per procedure specified in Annexure-8 of Supply Code.
- g) The provisional assessment order will be issued within forty eight hours of inspection and served upon the consumer/person in such a manner as may be prescribed by the State Government.

- h) The consumer/person served with the order of provisional assessment may accept such assessment and deposit the assessed amount with the Licensee within seven days of the order being served on him.

Final Assessment

- a) Any consumer/person not satisfied with the provisional assessment shall be entitled to file objections, if any, against the provisional assessment order before the Assessing Officer within seven days of the order having been served upon him.
- b) Within seven days of submission of the objections, the Assessing Officer will scrutinize the case and if no unauthorized use of electricity is established, the case will be dropped immediately and the person/consumer informed accordingly.
- c) If the Assessing Officer is still of the view that unauthorized use of electricity has taken place, he shall after providing an opportunity of personal hearing to the consumer/person pass a final order of assessment specifying the amount payable within thirty days of the date of service of order of provisional assessment. In such a case the Assessing Officer will assess the electricity consumption and electricity charges as per the procedure given in Annexure-8 of Supply Code.
- d) The consumer/person will be required to deposit the assessed amount with the Licensee within seven days of receipt of the final order of assessment. The Licensee may extend the last date of payment of the assessed amount or allow the payment in installments subject to payment of interest on the unpaid amount for the extended period beyond seven days at the SBI's Short Term PLR prevalent on first of April of the relevant year.
- e) The consumer/person served with the final order of assessment may accept it and deposit the assessed amount with the Licensee.

Appeal to appellate authority

- a) The consumer/person aggrieved by the final assessment order made under Regulation 36.2 of Supply Code may, within thirty days of the said order, prefer an appeal in such form, verified in such manner and accompanied by such fee as specified by the Commission in its Regulations for 'Procedure of filing Appeal before the Appellate Authority'.

No appeal shall be entertained by the Appellate Authority prescribed by the State Government unless the consumer/person deposits with the Licensee an amount equal to half of the assessed amount inclusive of the amount already deposited as per Regulation 36.2 (d) of Supply Code and encloses documentary evidence of such deposit along with the appeal. No appeal will lie against the final order of the assessment if it has been passed with the consent of the parties.

- b) The Appellate Authority will within ninety days of an appeal being admitted, pass a final order (Appellate Order) and forward copies thereof to the Licensee, the Assessing Officer and the appellant. The order of the Appellate Authority shall be final.
- c) In case the Appellate Authority holds that no case of unauthorized use of electricity is established, no further proceedings will be initiated by the Licensee and the amount deposited by the appellant refunded alongwith interest for the

period from the date of deposit till the amount recovered is adjusted, at the SBI's Short Term PLR prevalent on first of April of the relevant year, through adjustment in the electricity bills of the immediately succeeding months.

- d) Where a case of unauthorized use of electricity is established, the consumer/person will within thirty days effect payment of the balance amount as per the Appellate Order.
- e) In case the amount payable as determined by the Appellate Authority is less than the amount already deposited by the consumer/person, the excess amount will be refunded by adjustment in the bills of the immediately succeeding months together with interest at SBI's Short Term PLR prevalent on first of April of the relevant year for the period from the date of such excess deposit till the date of actual adjustment.

Part b):

PEAK LOAD HOUR RESTRICTIONS

In the event of shortage of electricity, the PSPCL may with the approval of the Commission impose regulatory measures such as peak load hour restrictions. MS and LS consumers except essential services may be required to observe peak load hours restrictions. The PSPCL may, with the prior approval of the Commission, also impose such restrictions on other categories of consumers.

- (i) 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. The PSPCL will not increase the duration of peak load hours restrictions without prior approval of the Commission. Any change of timing or duration of the peak load hours restrictions will be intimated to the consumers well in advance through a public notice.
- (ii) The entitlement of a consumer to run a part of connected load/Contract Demand (converted into load in KW) called restricted load without payment of additional charges will be worked out as under:-
 - a) MS consumers with connected load of 50 KW or above : 10% of the connected load.
 - b) LS consumers (other than Arc/Induction Furnaces) :
10% of sanctioned Contract Demand or 50 KW, whichever is less.
 - c) Induction furnace consumers : 5% of sanctioned Contract Demand or 50 KW per furnace, whichever is less.
 - d) Arc furnace consumers : 5% of sanctioned Contract Demand.
- (iii) However, a consumer will be entitled to seek permission from the PSPCL to use higher load during peak load hours on payment of additional charges as approved by the Commission.

Peak load hours exemption allowed to any consumer will not be curtailed or withdrawn by the PSPCL. However, the PSPCL may, in extra ordinary circumstances curtail or withdraw peak load hours exemption granted to a group of consumers and submit a report to the Commission within 48 hours

of such withdrawal indicating the circumstances that warranted such action.

A consumer availing exemption of peak load hours restrictions will pay Peak Load Exemption Charges (PLEC) at rates specified in the Tariff Order over and above the normal tariff payable.

1. Peak Load Exemption Charges presently applicable are:

- (a) In case of M.S consumers charges will be leviable @ Rs.100/-per KW or part thereof per month of sanctioned load in addition to the normal energy bill.
- (b) In case of LS Consumers, charges will be leviable @ 120/- per KW of permitted load less restricted load per month if the permitted load during peak hours is up to 100 KW. If the permitted load exceeds 100 KW charges will be calculated on the load permitted less restricted load for peak hours @ Rs.1.80 per KW per hour up to 65% of Contract Demand and Rs. 2.70 per KW per hour for exemption allowed beyond 65% of Contract Demand. PLEC charges will be calculated for a minimum of 3 hours per day. These charges will be over and above the normal energy bill.

2. Penalty for violation of peak load hour restrictions or use of excess load than the permissible limit will be levied at the rates specified in the Tariff Order. Present rates of penalty are:

- (a) Rs. 50/- per KW of the maximum load used in excess of the Peak Load Exemption Limit per day of first default in a block of 2 months and Rs. 100/- per KW in the 2nd block of 2 months immediately after the first default block.
- (b) 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. If, however, the default occurs both during first 'half hour' as well as last 'half hour' of Peak Load Hours Restrictions period, the penalty shall be levied at full rate.
- (c) If there is no default in any time block of two months, the next time block in which a default occurs will be treated as the 'First Time Block' and penalty levied accordingly.
- (d)

Note : 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 before levy of penalty.

Ans 5(c):

Instruction/procedure to install DG set as stand by as per ESIM Clause 121 is as under:

- 121.1 The consumers of the PSPCL can install stand by DG / TG sets for meeting their own requirement of electricity during breakdowns / power cut / peak load hours restrictions. The following information/documents shall be supplied to the PSPCL by the consumer.
- Name and complete address and account no. of the connection, where DG /TG set is proposed to be installed.
 - Name of Sub-Division/Division/Circle in whose jurisdiction the set is proposed to be installed.
 - Sanctioned connected load / contract demand and supply voltage of the connection.
 - Nature of Industry/Business.
 - Particulars of DG /TG Set(s).
 - Key diagram of the Electrical Installation of the DG/TG Set and change over arrangement.
- 121.2. Fool Proof arrangements shall be made to avoid mixing of PSPCL supply with that to be generated by the DG/TG Set(s). It shall be ensured that the neutral of PSPCL supply is isolated during the changeover to DG/TG Set supply. All relevant provisions of the IE Rules, 1956 or Regulations notified by CEA under Section 53 of the Act shall be complied with in respect of the installation and test report shall be furnished.
- 121.3 An undertaking that a proper meter shall be provided to measure the energy generated from the DG/TG set and the data shall be supplied to PSPCL as and when asked for monitoring/energy audit.
- 121.4 Notice to CEI to Govt. Punjab:
The following details of installation shall be supplied to CEI, Punjab also.
- Particulars of the electrical installation and plan thereof.
 - Test Report of the licensed wiring contractor.
 - Single Line Diagram indicating the arrangement of connections of the Generator installation to the existing electrical installation.
 - Clearance from CEI Punjab shall be required, in case the capacity of DG / TG Set is above 10 kW.
- 121.5) Technical Clearance shall be given within 30 days by the following Officers of the PSPCL and no permission fee shall be payable by the consumer:

Capacity of DG Set(s)	Competent Authority
Upto 10 KW (11 kVA)	No clearance / prior sanction of CEI shall be required
Exceeding 10 KW (11 kVA) and upto 250 kVA	Addl. SE/Sr. Xen (DS)
Exceeding 250 kVA upto 1 MVA	Dy. CE / SE (DS)
Exceeding 1 MVA & upto 2.5 MVA	EIC / CE (DS)
Exceeding 2.5 MVA & upto 5 MVA	EIC / CE (Commercial)
Exceeding 5 MVA	Director- In-charge Commercial

In this case total capacity of DG sets on stand by basis shall become 2.75 MVA and hence as per ESIM 121.5 approval of CE/Commercial shall be taken.

Question-1(A)

The Powers of Chief Engineers for purchase of material including T & P items (other than special T & P) against sanctioned estimates (under Limited Tenders Systems) for specific works under DOP 49 (ii) for as under:-

Limited Tender System**For Specific Works**

DOP-49 (ii)

To, purchase material including T & P Item (other than special T & P) against sanctioned estimates.	C.Es	Rs. 15 lacs	Items of critical nature not readily available on stock could be procured by CEs by constituting a spot purchase committee consisting of SE, Xen concerned, one officer from Accounts side and a nominee of CE/MM with specific delegation of Powers upto 50% of his own powers.
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Question-1(B)

As per Section -111 of Electricity Act-2003 the provisions for filing Appeal against the orders made by the appropriate commission to Appellate Tribunal for Electricity are as under:-

- (1) Any person aggrieved by an order made by an adjudicating officer under this Act (except under section 127) or an order made by the Appropriate Commission under this Act may prefer an appeal to the Appellate Tribunal for Electricity:

Provided that any person appealing against the order of the adjudicating officer levying any penalty shall, while filing the appeal, deposit the amount of such penalty:

Provided further that where in any particular case, the Appellate Tribunal is of the opinion that the deposit of such penalty would cause undue hardship to such person, it may dispense with such deposit subject to such conditions as it may deem fit to impose so as to safeguard the realization of penalty.

- (2) Every appeal under sub-section (1) filed within a period of forty-five days from the date on which a copy of the order made by the adjudicating officer or the appropriate Commission is received by the aggrieved person and it shall be in such form, verified in such manner and be accompanied by such fee as may be prescribed:

Provided that the Appellate Tribunal may entertain an appeal after the expiry of the said period of forty five days if it is satisfied that there was sufficient cause for not filing it within that period.

Question-1(C)

As per Section -65 of Electricity Act-2003 the provisions of payment of subsidy by the State Government are as under:-

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 amount to compensate the person affected by the grant of subsidy in the manner the State Commission may direct, as a condition for the licence 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 Commission shall be applicable from the date of issue of orders by the Commission in this regard.

5

Model Answer

SAS-I, S-7/2011, P-II

Question-2(A)

Redeem ability of Stock:

Stock issued by the Board shall be redeemed on the expiration of such period as Board may, with the approval of the Government by a resolution, determine;

Provided that it may be redeemed before the expiration of the said period, if the Board by a subsequent resolution, so determines:

Provided further that no stock shall be liable to be redeemed before the expiration of the latest date of repayment mentioned in the original resolution creating the stock unless at least three months' notice of the intention to redeem the same has been given.

Question-2(B)

The following are the provisions of Employees Conduct Regulations-1971 regarding employment of near relatives of Board/PSPCL employees in companies or firms:-

5.

(1) No Board employee shall use his position or influence directly or indirectly to secure employment for any member of his family in any private undertaking enjoying Board patronage.

(2) (i) No class-I officer shall, except with the previous sanction of the Board, permit his son, daughter or other dependent to accept employment in any private Undertaking with which he has official dealings or in any other undertaking having official dealing with the Board.

Provided that where the acceptance of the employment can not await prior permission of the Board or is otherwise considered urgent, the matter shall be reported to the Board and the employment may be accepted provisionally subject to the permission of the Board.

(ii) A Board employee shall, as soon as he becomes aware of the acceptance by a member of his family of an employment in any private Undertaking, intimate such acceptance to the prescribed authority and shall also intimate whether he has or has had any official dealings with that Undertaking.

Provided that no such intimation shall be necessary in the case of a Class-I Officer if he has already obtained the sanction of or sent a report to the Board under clause (i).

(3) No Board employee shall in the discharge of his official duties deal with any matter or give or sanction any contract to any Undertaking or any other person if any member of his family is employed in that Undertaking or under that person or if he or any member of his family is interested in such matter or contract in any other manner and the Board employee shall refer every such matter or contract to his official superior and the matter or contract shall thereafter be disposed of according to the instructions of the authority to whom the reference is made.

Question-3(A)

The following are the consequence under Rule 20-A of Employees Conduct Regulations 1971 regarding theft of energy by a Board/PSPCL's employee:-

20-A Theft of energy, help or connivance of an employee in theft are offences under the law. If any Board employee is found stealing energy or helping/conniving in theft of energy by any consumer in any way including by recording of perfunctory readings and/or insertion of wrong status of meter and/ or tampering of prescribed/relevant record where the details of consumption of units by each consumer are recorded by the concerned employee and the charge(s) is/are successfully established against him, the minimum punishment in such cases shall be dismissal from service.

Question-3(B)

Model Answer
SAS-I, 2011, P-II

As per second schedule of Regulation of Conduct of Business, 1980 the following cases shall be referred to WTDs for decision:-

1. (i) 1. Creation of non-gazetted posts and continuance of temporary charges/posts to which Finance Section do not concur.
2. The cases involving fresh creation of Gazetted/Non-gazetted posts, without diversion and new offices/charges may be continued to be dealt with as here-to-force i.e. fresh creation of non-gazetted posts may be approved by concerned Member, Member/ F & A and Chairman and the cases for creation of gazetted post and creation of new offices/charges shall be approved by the Full Board.
- (ii) (a) Case involving advance increments in relaxation of rules.
(b) Cases involving fixation of Pay in relaxation of rules in respect of Xens and equivalent posts and above.
- (iii) Remission of revenue beyond the limits of delegations to Chief Engineers and Chief Accounts Officer.
- (iv) Allowing of special chances to officers to pass Departmental Accounts Examination.
- (v) Proposal on attaining the age of 55 years in respect of the following categories:
 1. S.E.s For retirement only.
 2. Legal Advisor,
 3. Financial Advisor,
 4. Director Public Relations } For retirement/retention.
- (vi) Proposals other than those covered by First Schedule, which requires consultation with Finance Section and to which Finance Section do not concur.
- (vii) Selection and appointment of all gazetted officers to represent the Board on various Committees set-up by the State or Central Government where any final commitment on behalf of the Board is involved.
- (viii) (a) All important audit objections and inspection reports etc., involving a loss/recovery beyond Rs. 25,000/- in which conduct of offices is involved and responsibility for lapses/losses is to be determined.
(b) Cases involving write off losses where no responsibility can be fixed exceeding Rs. 50,000/-
- (ix) Cases involving grant of special pay to all employees other than class III & IV

Model Answer
SAS-I, S-7/2011, P-III

II. CASES OF S.E.s AND ABOVE

- (i) Appointment/promotion, acceptance of resignation (except of Chief Engineer and Officers of equivalent rank.)
- (ii) Initial deputation to Government of India/State Government or other State Electricity Boards in-respect of Chief Engineers, Superintending Engineers, Chief Accounts Officer/Chief Auditor.
- (iii) Issue of warning after prior investigation / inquiry a copy of which is to be placed on the qualification report file of the officer concerned.

III CASES RELATING TO NON-GAZETTED STAFF

- (i) Extending date of superannuation and fixing of minimum age for first entry into service.
- (ii) Re-employment.

IV MISCELLANEOUS CASES:

- (i) Cases relating to purchase beyond the competency of Purchase Committees as provided in Board's Purchase Regulations.
- (ii) To accept modification to purchase proposals approved by the Board so long as total price of particular equipment does not exceed the approved price by more than 5%
- (iii) Cases relating to sale of stores including sale/disposal of scrap and unserviceable material beyond the competency of Disposal Committee up to Rs. 1 Crore.
- (iv) Estimated :
 - (a) Having no project provision or inadequate project provision although chargeable to sanctioned projects, and
 - (b) Chargeable to project/scheme which is yet to be sanctioned by the competent authority.
- (v) Cases relating to procurement of stationery, printing material and uniform cloth beyond the competency of the Purchase Committee as provided in Board's Purchase Regulations.
- (vi) Meeting the representatives of Unions/Associations of the Board's employees for hearing their demands.

Question-4(A)

Limited Tenders

For minor works tenders may be invited from all registered contractors through letters sent by registered post "acknowledgment due" giving a minimum period of 15 days from the date of issue of such letters for submission of tenders. In exceptional cases the period can be reduced as considered necessary by the Competent Authority.

Limited tenders may be invited for major works up to Rs. 50 lacs only in any emergent case. The detailed reasons thereof may be recorded and the approval of the authorities noted below will be obtained before inviting limited tenders:-

Authority which can accept tenders

CE
SE/Director
Sr. Xen/Dy. Director

**Approving authority for
inviting limited tender**

Member-in-Charge
C.E.
S.E./Director

Limited tenders shall be invited from all the contractors registered with appropriate authority. In case where the number of such registered contractors is less than 5, limited tenders shall invited from the contractors registered with other organizations of the Board/ PWD.

"In emergent cases limited tenders may be collected by a committee consisting of 3 officers out of which one will be from the Accounts Branch to be approved by the Member In-charge. The Committee may give reasonable time to the tenderers for working and quoting the rate in the tender and making draft for earnest money. The committee will deliver the tender documents to the parties and collect the same after quoting of the rates by them along with earnest money. The committee will open the tenders and prepare comparative statement. The tender documents will be supplied free of cost to the tenders."

Question-4(B)

Model Answer
S AS-I, 8-7/2011, P-III

The provisions regarding Enforcement of orders of District Forum, State Commission or the National Commission under Section-25 of the consumer protection Act 1986 are as under:-

- 1) Where an interim order made under this Act is not complied with, the District Forum or the State Commission or the National Commission, as the case may be, may order the property of the person, not complying with such order to be attached.
- (2) No attachment made under sub-section (1) shall remain in force for more than three months at the end of which, if the non-compliance continues, the property attached may be sold and out of the proceeds thereof, the District Forum or the State Commission or the National Commission may award such damages as it thinks fit to the complainant and shall pay the balance, if any, to the party entitled thereto.
- (3) Where any amount is due from any person under an order made by a District Forum, State Commission or the National Commission, as the case may be the person entitled to the amount may make an application to the District Forum, the state Commission or the National Commission, as the case may be, and such District Forum or the State Commission or the National Commission may issue a certificate for the said amount to the Collector of the district (by whatever name called) and the Collector shall proceed to recover the amount in the same manner as arrears of land revenue.

ORDER PREFERENCE

The Board would allow an order preference to such tenderers whose works are situated within the State of Punjab as per the procedure laid down as under :-

- (a) For Punjab based firms, up to 20% of the total quantity could be reserved provided they fall in the consideration zone after application of price differential. For this purpose the merit position of the Punjab firms should be prepared separately. However, where the Punjab firms qualify amongst the lowest bidders on their own quoted rates, they shall form part of the original quoted list for the purposes of placing orders.

The rate of Punjab firms would be de-escalated by 15% for all the units. For Punjab based firms up to 20% of the total quantity can be reserved provided they fall in the consideration zone after application of price differential. For this purpose the merit position of the Punjab firms shall be prepared separately, However, where the Punjab firms qualify amongst the lowest bidders on their own quoted rates, They shall form part of the original quoted list for the purpose of placing orders.

- (b) The zone of consideration for placing of purchase order/contract would thereafter the demarcated taking into account the quantity of material required as per NIT and the quantities offered by the different tenderers.
- (c) Purchase on the Punjab firm claiming order preference and falling within this zone would be place on the lowest rate of the firm not claiming order preference within the zone of consideration or on the concerned Punjab firm's own quoted rate which ever may be lower.
- (d) In the event of zone of consideration ending at the de-escalated rate tendered by a firm claiming order preference, the rate to be allowed to such firms shall be the next quoted rate by the firm not claiming order preference or the concerned firm's own quoted rate, which ever may be lower.
- (e) The Punjab based firms claiming order preference shall be required to furnish an under-taking in prescribed form on a non-judicial stamp papers of appropriate value to the effect that they shall execute the order if placed on them under 'Order Preference' as per the tender specification. Such undertaking should be submitted by the Punjab

based tendering firms latest by the close of the day or opening of tenders. In case no such undertaking is furnished by the Punjab based firms who are otherwise eligible for claiming 'Order Preference' as per the tender specification, their tender shall not be considered for placement of any order under Order Preference. In the event of refusal by the Punjab based firms to execute the purchase order/contract at their quoted rates or offers made under Order Preference as per 'C' and 'D' above as the case may be, after having furnished the above undertaking their Earnest money shall be forfeited apart from initiating further administrative action, such as suspending business dealings blacklisting etc.

Note: This clause is applicable w.e.f. 25.9.2001

Question-5(B)

The Powers of SEs for sanctioning of rent of buildings and land hired for office and stores accommodation as per DOP 104 are as under:-

104	To sanction rent of buildings and lands hired for office and stores accommodation.	S.E.s/Director/Commercial & Enforcement	Rs. 2500 p.m. in each case.	<p>Subject to the conditions:-</p> <p>(i) that when the accommodation is provided in a building partly used as private residence, the rent may be calculated proportionately on the basis of plinth area.</p> <p>(ii) that no lease is entered into for a period of more than one year and the conditions laid down by Board in respect of hiring accommodation are fulfilled, such as reasonableness of rent etc.</p> <p>(iii) that the authorities competent to sanction rent of buildings and land may also execute rent deeds for an on behalf of the Board.</p> <p>(iv) that in cases where rent demanded is not in accordance with the assessment, the Secretary, Deputy secretary, C.Es, C.A.O./C.A./ F.A. may allow 15% premium over and above the assessed rent. Cases exceeding above limit will require concurrence of Finance.</p> <p>Note: Rental for stores accommodation will be charged to the stock Storage.</p>
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ANSWER TO QUESTION 1

Date of appointment as J.D.M.	22.08.1978
Draftsman	02.04.1986
Divisional Head Draftsman	09.11.2002
C.H.D.	05.04.2006
Extra Ordinary Leave	03.04.1999 to 02.05.1999
Pay as on 1.1.1986	1640 (Scale 1200/2200)
2.4.86 Draftsman	(1640) (Scale 1800/3200)
	1800
1.4.87	1800
1.4.88	1800
1.4.89	1800
1.4.90	1800
1.4.91	1840 (Increment after completion of 12 years service as JDM)
1.4.92	1920 (Compensatory step)
1.4.93	1960
1.11.93	1950+10 (New master scale)
1.4.94	2000+10 AP
2.4.94	2060+10 (proficiency)
22.8.94	2130+10 <u>1800/3200</u> 2 nd Time Bound scale)
1.4.95	2200+10
	<u>6300/10700</u>
1.1.96	6750 (Scale 6300/10700)
1.4.96	7000

1.4.97		7250
1.4.98		7500
1.4.99		7750
1.5.2000 (Due to EOL 3.4.99 to 2.5.99)		8275
		<u>6300/10700</u>
23.9.2001		8550 (23 years promotional benefit scale (one AGI after adjustment of prop.)
1.9.2002		8825
9.11.2002 Promoted HDM		8825 (adjustment of 23 yrs benefit)
1.9.2003		9100
1.9.2004		9400
1.9.2005		9700
1.1.06	(9700)	18050+4800 = 22850(Scale 10900/34800+4800) (scale 10900/34800 +5150)
5.4.2006 Promoted CHD		18050+690+5150 =23890
DNI 1.4.2007		

ANSWER TO QUESTION 2

- (a) The Transportation of car will be allowed at the rate as fixed by State Transport Commission, Chandigarh for transportation of bulky goods in case of transfer. But the maximum load should not exceed two trucks which contains 180 quintals in all cases which the official is entitled i.e house hold goods as well as transportation of car should not exceed the maximum limit. The distance will also be fixed by the State Transport Department by road by shortest route.
- (b) As per Regulation 46 of MSR Vol III the family members of the deceased PSPCL employee who dies in service will be entitled for TA & expenses of personal effects. But there is no provision for any advance in such cases. In specific case PSPCL can allow the advance.
- (c) As per the Regulation 41(2) of MSR Vol III, the officer will be allowed travelling allowance and daily allowance for journey calculated under the regulation on the basis of last pay drawn by him from Ludhiana to Bathinda. If he is drawing pension from some other station then he will be entitled the TA for shorter distance. But it should be certified by the enquiry officer that the journey was performed under his orders was in the interest of Public service.
- (d) The PSPCL employees entitled to draw TA at tour rates to appear for an obligatory department examination as per Regulation 36 of MSR Vol III of PSPCL. But since the examination has been cancelled and he did not appear, therefore he will not be allowed any TA. He will be allowed TA only on appearing the exams which will be allowed maximum two times.

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ANSWER TO QUESTION 3

(a) As per Regulation 37(b) of GP Fund, If no such nomination in favor of a member or members of a family of the subscriber subsists, the whole amount shall, notwithstanding any nomination purporting to be in favor of any persons other than a member or members of his family, become payable to the members of his family in equal share. Provided that no share shall be payable to :-

1. sons who have attained legal majority;
2. sons of a deceased son, who have attained legal majority.
3. married daughters whose husbands are alive;
4. married daughters of a deceased son whose husbands are alive; If there is any member of the family, other than those specified in clauses (1), (2), (3) and (4).

Provided further that the widow or widows and the child or children of a deceased son shall receive between them in equal part only the share which that son would have received if he had survived the subscriber and had been exempted from the provisions of clause (1) of first proviso.

(b) Small pox is considered as infectious disease for the purpose of the regulation and there is a reason for the grant of such leave. Such leave also called quarantine leave may be granted by the head of the office on the certificate of a medical or Public Health Officer for a period not exceeding 21 days or in excess of this period shall be treated as ordinary leave. This leave may also be granted, when necessary, in continuation of other leave, subject to above maximum except as provided in the note below, no substitute be appointed in place of Board employee absent on quarantine leave. Quarantine leave is not admissible in the case of Board employee who himself contracts an infectious disease. So he rightly applied for casual leave for 21 days. So in this case since the official has not contracted the small pox disease, accordingly he is not eligible for the quarantine leave as well as casual leave of 21 days. However he can avail casual leave as per his admissibility.

(c) Marriage is a foreseeable event and ordinarily it should not be difficult for the Board employee concerned to make up his mind beforehand whether he would be able to meet the entire expenditure thereon from his private resources or whether he would have to resort to a final withdrawal from the Provident Fund Account for the purposes mentioned above. In the latter case, the subscriber has to apply for final withdrawal sufficiently in advance of the date of marriage. Where, however, an officer applies for the withdrawal well before the date of his marriage, but the application is sanctioned after the aforesaid date or, if sanctioned before the date, the case is received in audit office for the issue of authority for payment after that date there will no objection to the payment of the amount being made after the date of marriage. The certificate in terms of clause (vii) of the regulation should be furnished in such cases to the sanctioning authority within a month of the actual withdrawal of the amount from the

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Fund. Cases in which the withdrawal is applied for after the marriage is over should not ordinarily be entertained. So in this case he was entitled for grant of non refundable advance of Rs.75,000/- sanctioned after the marriage of his daughter

- (d) No employee who was served show cause notice be awarded major punishment. As per the Regulation 8 of Employees Punishment and Appeal Regulation 1971, no order imposing any of the penalties specified in clauses (v) to (ix) of Regulation 5 shall be made except after an enquiry held in the manner provided in this regulation and regulation 8 or in the manner provided herein after.

ANSWER TO QUESTION 4

- (a) On the request of Sh Jiwan Lal JE, the appointing authority may permit him to withdraw his resignation in public interest on the following conditions, namely:-
- i) That the resignation was tendered by the Board employees for some compelling reasons which did not involve any reflection on his integrity, efficiency or conduct and the request for withdrawal of the resignation has been made as a result of material change in the circumstances which originally compelled him to tender the resignation.
 - ii) that during the period intervening between the date on which the resignation became effective and the date on which the request for withdrawal was made, the conduct of the person concerned was in no way improper;
 - iii) that the period of absence from duty between the date on which the resignation became effective and the date on which the person is allowed to resume duty as a result of permission to withdraw the resignation is not more than ninety days;
 - iv) that the aforementioned period of ninety days shall be observed in the manner that the employee concerned should put in his application for withdrawal of resignation within two months of being relieved and the same should as far as possible be processed within a period of one month; and
 - v) that the post, which was vacated by the Board employee on the acceptance of his resignation or any other comparable post, is available.
- (b) As per the GP Fund Regulation 40 his amount of the subscription, together with the interest thereon, standing to his credit in that fund at the date of transfer shall with the consent of the Government concerned, be transferred to his credit in the fund. The provision of this regulation do not apply to a subscriber who has retired from the service and is subsequently re-employed with or without break in service or to a subscriber who was holding the former appointment on contract.
- (C)(i) Head of department means the Secretary of the Board, Chief Accounts Officer, Chief Engineer & other equivalent rank Non Engineering officer in the pay scale of Chief Engineer or any other authority specially appointed by the Board to exercise the powers of a Head of Department.



- (ii) A male employee with less than two surviving children on his request may be granted paternity leave for maximum fifteen days (after commuting his 30 days half pay leave) during the confinement of his wife. This leave should normally be not refused.

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ANSWER TO QUESTION 5

- (a) The Board may in individual cases, dispense with the production of a medical Certificate and may, by general order, exempt any specified class of Board employee from the operation of the regulation 3.1. However a person is asked to produce a Medical Certificate of fitness for entry into Board's service and has actually been examined declared unfit, it is not open to the competent authority to use discretion to ignore the certificate.
- (b) The appointing authority may in the case of employee under their control extend the joining time admissible under the regulations to the extent necessary in the following circumstances within the prescribed maximum of thirty days:-
- (i) When the Board employees has been unable to use the ordinary mode of travelling or, notwithstanding due diligence on his part, has spent more time on the journey than is allowed by the regulations : or
 - (ii) When such extension is considered necessary for the public convenience or for the saving of such public expenditure as is caused by unnecessary or purely formal transfer:
 - (iii) When the regulation have, in any particular case, operated harshly, as for example when a Board employee has though no fault on his part missed a steamer or fallen sick on the journey.
- (c) As per Regulation 3.22(2) of MSR Vol -I of PSPCL, where the official remain absent for more than five years he shall be removed from service after following the procedure laid down in PSPCL Punishment and Appeal Regulation unless the competent authority in view of exceptional case otherwise consider. Accordingly since the official has not resumed his duty as per sanction, therefore he is liable for punishment as laid down in the regulation 3.22 of MSR Vol -I
- (d) Both censure and the withholding of promotion are appealable under Employees Punishment and Appeal Regulation 1971, On the other hand, non-selection for a selection post is not appealable.

If an employee, because of an unsatisfactory record and unfavourable confidential reports, is not selected for a selection post and some other employee junior to him is selected in preference, this does not amount to the withholding of promotion. If any enquiry is held against an employee and an order of censure is passed on him, it is open to him to appeal, if he does not appeal or his appeal is rejected, and if subsequently because of the existence of this censure in his record, he is not selected for a selection post, and some other employee junior to him is selected in preference, this also does not amount to the withholding of promotion. If, however, an enquiry is held against an employee and an order is passed that he should not be promoted to a selection post for a definite period or until he has obtained good reports, this order would amount to the infliction of the penalty of withholding promotion. This distinction between non-selection for a selection post and the withholding of a promotion may be summed up as being, that in the former case the employee in question is considered for selection but

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some other employee is preferred on his merits, while in the latter case the employee in question has been declared before hand as a disciplinary measure, to be ineligible for selection , irrespective of the merits of the other employees available.

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