

Mansa

SAS-2, S.7/2012, P-I

Date \_\_\_\_\_ Page \_\_\_\_\_

Mansa

Date \_\_\_\_\_ Page \_\_\_\_\_

Sub No 1

Cash Books of 'X' DIVISION for the month of Sep, 2011

1/17

Date of Receipt	Voucher Receipt No	Particulars of Receipt	Cash Receipt	Receipts adjustment	Classification	Debit Payment	Voucher No	Particulars of Payment	Credit Payment	Particulars of Payment		Receipts adjustment	Check
										Ch. 140	Amal		
1-9-11		Opening Balance 2000 1) Cash in Chk. 25 2) Rev. Stamp 25 3) Postal order 2000 4) Self ch. 5000	9050		24.110.	1-9-11 5-9-11 7-9-11	P/C P/3 1	Pay dep. of EMD D.D. with Dep. of Sales Tax from Payment to Mr. D. to	5000 500 600				24.501 26.501 76.132
						10-9-11	2	Payment of Rent of Office building turn F.		AR/1	35000		76.101
						15-9-11	3	Payment to Rmt Co.		AR/2	41000	9000	bank correct 24.501
						17-9-11	P/3	Dep. of EMD for Sh. Standard Gov. with Bank.	15000				
4-9-11		Salvage tender from	500		62.703								
15-9-11	3	Recovery from Rmt Co.				24-9-11		Office of J. J. Ch. 140		AR/3	10000		26.501 26.501 (24.230)
		1) Security 3500 2) T. Tax 1000 3) Govt of Madras 500 4) Wkly ch. 500			46.101 46.923 25.7/26.2 62.93	1	4	Payment of J. J. Ch. 140 to S.D.M. by J. J. Ch. 140	10000				
				9000		25-9-11	5	Payment of J. J. Ch. 140 to J. J. Ch. 140	20000				24.501
17-9-11	Rvt	Receipt of EMD from Contractor Sh. Standard	15000		46.101	29-9-11	6	Payment of J. J. Ch. 140 to J. J. Ch. 140		AR/4	41100	8100	75.1 75.2
24-9-11	4	Sh. of J. J. Ch. 140 Adv. S.D.M. M.R.D.	10000		CFC 24.403	30-9-11		Ch. 140					
29-9-11	6	Recovery from J. J. Ch. 140						(1) Cash in hand 1435 (2) Rev. Stamp 15	1435 1435				
		(1) Self 5000 (2) J. J. Ch. 140 2000 (3) J. J. Ch. 140 700 (4) J. J. Ch. 140 400			57.120 44.401 27.101 62.901			Total	38550		127000	17100	
		Total	34550	17100				Certified that Cash in hand checked by me today on 30.9.11 and found Rs. 1435 (CR) One thousand four hundred thirty five only which is correct					

Note: It is observed that Postal order got cancelled.

50-  
26.501

Ques no. 2(a)

Ans Schedule of "Other Current Liabilities" is as under:-

Sr. No.	Particulars	Amount	Schedule 28	
			This Year	Previous Year
			Rs	Rs
1	Liability to Railway for Coal Receipt.	40.1		
2	Liab. on acc of Coal Diff. of Coal.	40.2		
3	Unpaid Coal bills	40.7		
4	Other fuel related liab.	Other Sub-Ac under-40.		
5	Liab. for Purchase of Power.	41.1 + 41.2		
6	Liab. for Capital Supplies/Work.	42.1 + 42.3		
7	Liab. for O&M Supplies/Work.	43.1 + 43.3		
8	Staff related liabilities & provisions.	44.1 + 44.4		
9	Deposits + retentions for Supplies + Contracted (Liab. of deposits received in form of investment)	46.1 + 46.2 + 46.3		
10	Electricity duty + Other levies payable to Govt.	46.3		
11	Liab. for expended	46.4		
12	Amnt. owing to dividend	46.6		
13	Accrued Unclaimed amt. relating to borrowing.	46.7		
14	Provision for Income Tax	46.8		
15	Other Current Liab. & Provisions.	46.9		
16	Sub Total.			
17	Deposits for Electrification	Service Contract.		
18	Total	47.		

Ques 140. g (b)

	Account Code.
(i) Intangible Asset written off.	79.710.
(ii) Depreciation unprovided in previous year	83.6.
(iii) General Reserve	56.1
(iv) Detachment charged	71.218.
(v) Salary - IT personnel employed on contract basis	75.180.
(vi) Loss on Sale of Scrap.	79.572.

 $(\frac{1}{2} \times 6) = 3 \text{ Marks.}$ 

Q (C). Classification of Intel Unit Accounts is as under:-

A/c Head	Statement of Internal Unit Accounts.
30	Intel Unit Account - Fuel.
31	" - Materials.
32	" - Capital expenditure + Fixed Asset
33	" - Remittance of I.O.
34	" - Funds transfer from I.O.
35	" - Head office disbursement.
36	- Personnel
37	- Other transactions/Adjustments.
38	- Head office Reserve etc.
39.	- Balance prior to 1.4.1988

Ques No. 2 (a)

(4)

(i) Supplier/Contractor Material Control a/c — To  
Capital/DM (25.7/26.7)  
TO Material issued to Contractor  
(22.34/22.35)

(ii) Material issued to Contractor on loan — To  
~~Wf~~ (22.34) (22.34 to 22.35)  
TO Material issued to Contractor  
(22.34/22.35)

(iii) Material returned by Contractor — To  
~~Wf~~ (22.36/22.37)  
TO Supplier/Contractor Material Control  
a/c (25.7/26.7)

(iv) Respective Revenue Head/ Capital — To  
Work in progress a/c  
TO Material issued — Capital/DM  
(22.30/22.31 and 22.32 & 22.33)

(v) Scrap (Capital/DM) — To  
(22.77/22.78)  
TO Relevant Revenue Head/  
Capital work in progress

Ques No. 3

(5)

(a) Basel of Valuation of Fuel Consumed and Fuel Stock

Rate adopted for valuation of fuel consumed shall be a weighted average rate consumed in the following manner:-

$$\frac{\text{Value of Stock at the beginning of the month} + \text{Value of 'Net Receipts' during the month}}{\text{Quantity of Stock at the beginning of the month} + \text{Quantity of 'Net Receipts' during the month}}$$

Fuel Stock at the end of month shall be also be valued at the above mentioned weighted average rate.

Note: (1) Net receipts would mean receipts after deducting Transit loss of fuel.

(2) Quantity & Value of all fuel receipt during the month shall, regardless of their grades be aggregated for the purpose

3 Marks

Ques Hb. 3(b)

(6)

Fuel Stock at the end of the year shall be physically verified, value of shortage shall be treated as a cost of fuel consumed and the value of excess, as a deduction in cost of coal/fuel consumed. The quantity of stock + value of fuel stock may be decreased/increased correspondingly.

3 Marks.

Ques Hb. 3(c)

Accounting entries

Sr. No.	Event.	Source Document	Dr	Cr
1	Unconnected wagons received	IV Coal Stock 21.101		
		Cr Unconnected wagon Coal Cost etc (40-100)		
		Freight Payable Union. wagon etc 40.140.		

2) Provision for Coal in transit in respect of Paid bills

Coal in transit - Dr 21.121

TO Advance to Coal Supplier etc Cr 21.121

Ques 4.3 (c)

(7)

14) Settlement of Railway claim by lot off.

Divided wagon Coal Cost etc — Dr  
(40.160)Unconnected wagon — Coal Cost etc — Dr  
(40.160)Loss on settlement of Railway claim etc — Dr  
40 + 72.210.To Railway claim for Coal  
Cost etc (26.801)To Gain on settlement of  
Railway claim etc (62.215)15) Oil Consumed during the Commission of  
new unitCost of Generation of Power — Dr  
Total Stage (15.240)To Oil Stock (Fuel pump oil / Diesel / etc)  
21.105 / 21.106.

Ques No. 3(d)

(8)

Events occurring after the Date of Balance Sheet

All the events of transactions occurring after the date of Balance Sheet and before the date of Auditor's report shall be treated in the following manner:-

- (1) Two types of ~~Subsequent~~ ~~events~~ ~~transactions~~ require consideration by the Corp.
- (2) 1st type of Consider of those events that provide additional evidence with respect to the conditions that existed at the date of the Balance Sheet and affect the estimates necessary for accruals, etc. in the process of preparing Annual accounts. All information that becomes available prior to the finalization of the Annual account should be used in evaluating the conditions on which the estimates were based. Annual accounts must be adjusted for any changes in the estimates resulting from the use of such evidence. ~~used~~ ~~use~~ ~~on~~ ~~on~~ ~~considerable~~ receivable as a result of a Company's deteriorating financial condition leading to bankruptcy subsequent to the Date of Balance Sheet date would be indicative of a poor financial condition existing at the



Balance Sheet date, thereby calling for adjustment of the accounts.

- (3) 2nd type of events that provide evidence with respect to the condition that did not exist at the Balance Sheet date but arose subsequent to that date. These events should not result in adjustment of the accounts. These events should not result in adjustment of the accounts. Some of these events, however, may be of such a nature that commission of their disclosure may result in misleading statements. Example of this type of events are takeover of a Lic licensee, loss from fire, flood etc

5 Marks.

Ques 3 (c)

Ans. Administrative approval denotes the formal acceptance by the administrative authority concerned of the proposal for incurring any expenditure in the Corporation or to undertake a work.

Technical sanction means order of a Competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Corp.

5 Marks (5)

Ques No 4(a)

(10)

- (i) As per para 10 of Chapter 14 (Communication of Repair charged to Distribution Division) of Meter Accounting manual, no debit had to be raised by ME Division to distribution division. Expenditure incurred shall remain booked under the natural head of account. However the repair charged recoverable from each consumer shall be intimated on challan accompanying the meter returned to DS Sub Division.

- <sup>a</sup>  
4(ii) As per Chapter 21 (Testing charged Capitalised on new Meter at ME Division) of Meter accounting manual, the cost of testing charged are to be Capitalised on the basis of approved percentage. The percentage rate at which testing charges will be capitalised to the cost of new meter which will be fixed and approved at the time of sanction of annual estimate for the purchase of new meter. Therefore it is not in order to book testing charges of new meter for the revenue head of expenditure.

Ques No. 4 (iv)

(11)

No depreciation is to be charged on transformer for the period they are lying in the store for repair as the subject Code 29 of Damaged Transformer Manual. However depreciation shall be charged on re-installation of the repair transformer on the line as per policy for charging depreciation.

4(a)(iv)

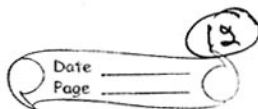
As per para 2.64 of Basic accounting principle & practice (Part II) asset which are used only collectively in a group and an individual asset in that group is of no use in isolation after the other asset of the group are retired & scrapped, are defined as 'Asset of Common Retirement Date'. The "period of estimated useful life" adopted for the purpose of charging depreciation shall be 'Common' for all the assets in the group of "Asset of Common Retirement Date".

Ques No. 4 (v)

Ans

As per para 3(2) of subject Code 29 (Time barred claim and Payment thereof) of Technical Accounting Manual, the claim of not more than Rs 500 of pay and allowance which is older than one year but not older than 1½ year could be paid only after the bill is audited by CAO (EAD).

SAS-I, S-112, P-I



Claims which cannot be paid by the disbursing  
officer under Item as above would be presented by the  
CAO only after sanction to the investigation of time -  
based claim has been conveyed to him.

Ques No 4(b)

Ans

As per <sup>Para</sup> 2.74 of BAPP, all cost incurred on retirement, scrapping and sale of assets shall be charged to Revenue Account in the year in which the cost of are incurred -

Examples of such costs are:

- (i) Building / civil works demolition costs
- (ii) Plant decommissioning costs
- (iii) Site restoration costs
- (iv) Exp. like legal charges and stamp duty for transfer of title to the purchaser.
- (v) Freight etc on transfer of assets to any scrap disposal authority of the PS&A
- (vi) Exp. on freight etc on delivery of the scrap assets to the purchaser.

On retirement, scrapping of an asset, the cost of the asset and accumulated depreciation as it shall be withdrawn from the fixed asset book & transferred to a separate a/c provided for this purpose.

In case of scrapped asset for which no scrap / salvage value is realised, the written down value (WDV) of such asset shall be charged off at "WDV of asset scrapped" in the Revenue a/c for the year in which the scrap assets are found non-realizable.

Gain on loss arising on sale of Capital assets shall be treated as a Revenue Item. Gain/Loss on sale of asset is booked to Revenue a/c in the year of sale of asset.

Gain on sale of asset shall be treated as Revenue Item only to the extent of total depreciation charged on the sold asset. Gain of any in excess of accumulated depreciation charged by DPCL on the sold asset shall be treated as Capital gain & credited to Capital Reserve.

==

Ques No. 4(c).

Calculation of Standard Rate for Item 'X'  
is as under

<u>Particulars</u>	<u>Qty</u> (mt)	<u>Amnt</u> (Rs)
Opening balance as on 1.4.12	15	30000
Issued during the month, 4/12	10	20000
Balance	5	10000
Receipt during the month,	15	29586
Basic 22.50		
Excise Duty 2.70		
VAT 13%		
Freight 3000		
Closing balance as on 30.4.12	20	39586

Total rate for the month of May 2012 = 39586/20

= 1979.30 pmt.

Q.No 5

2nd Summary account bill of Contractor  
Sh. Rakshak Kumar

## Account of work executed.

Item of work	Unit	Rate	Qty. executed	Payable	
				With Date	Since previous bill
i) Dismantling of B.G. Rail track L	MH	60/-	2670	16-2-2012	51480
ii) Loading, Unloading & Carriage of Ball material	MH	872/-	420	11-3-2012	119120
iii) Earth work in excavation	Cum	111/-	1549	16-9-2012	52360
iv) Laying of B.G. Rail track	MH	1340/-	376	12-7-2012	63240
v) Parking of Railway train	MT	207/-	-	-	-
vi) Loading, Unloading & Carriage of new material	MT	270/-	-	-	-
vii) Extra for Carriage of steel ballast	Cum	50/-	-	-	-
Total				571060	208940
Total Value of Work Done to Date (A)				571060	
Less Value of work done since Bill (B)				362160	
Net Value of work Since previous Bill				208900	

(Rs Two lac eight thousand nine hundred only)



SAS-I, S-7/2012, P-I

Mansa 17  
Date \_\_\_\_\_ Page \_\_\_\_\_

Dy. 5

Advance Payment for work not measured

Item No.	Total abt. to Debit Bill	Since previous Bill	Total to Date
5	2250/-	-	2250/-
6	-	18225/-	18225/-
7	-	7875/-	7875/-
Total	2250/-	26100/- (B)	28350/-

(Rs. Twenty ~~that~~ six thousand one hundred only)Account of 'Secured' advance allowed on the security  
of material

Material	Unit	Rate	Dy	Total Value of Material	Red. rate at which adv. is made
-	-	-	-	Rs. 100000	75%

Sec. Adv. 75000/-

(C)

Memoandum of Payment

	Description	Am.
1	Total Value of Work actually completed (A)	571060
	Total upto Date Advance Payment for Work	
2	Not yet completed. (B)	28350/-
3	Total upto date secured adv. on security of material (C)	75000/-
4	Total	6,74,410/-
5	Less Cost of Bad Work.	5000/-
6	Balance upto Date Payment	6,69,410/-
7	Total Payment already made	3,64,410/-
8	Payment now to be made.	3,05,000/-
9	Receded to be made.	
	(i) Security Rl 10,445/- (5% on 208900/-)	
	(ii) G. Tax 22% Rl 610/- (2% on Rl 305000/-)	
	(iii) Misc charges 9000/-	
	(iv) Cost of material 15000/-	
	(v) Fine for bad work 2000/-	
		35545/-
	Payment to be made (By cheque)	3,05,000/-
	(Rl Three Lacs Sixty nine thousand four hundred and fifty four only)	

PAPER-II( Revenue Accounts)-SolutionsQ. No. 1 (a).

Ans: Sanction Load 6.50 KW  
 Checked Load 8.00 KW  
 Category DS

Amount of theft as per LDHF as below:

$8 \times 30 \times 8 \times 30\% = 576$  unit

100 units  $\times$  3.56 = 356

200 units  $\times$  4.96 = 992

276 units  $\times$  5.23 = 1443

2791  $\times$  12 months  $\times$  2 times

	<u>SOP</u>	<u>ED(13%)</u>	<u>Octroi(0.10 paise p/o)</u>
	66984	8708	$576 \times 12 \times 0.10 = 691$
Less amt. already paid	<u>18270</u>	<u>2380</u>	<u>465</u>
	48714	6328	226

Recoverable theft charges = 55268/-

Compounding fee =  $8 \text{ KW} \times 3000/- \text{ per KW} = 24000/-$

(b)

i)	Lamps	130x40W	5200 W
ii)	Tubes	50x40W	2000 W
iii)	Plugs(Wall Socket)....	40/3x60W	840 W
iv)	Fan	30x60W	1800 W
v)	Power Plugs (single phase)	20/2x1000W	10000 W
vi)	Three phase Power Socket	4/2x6000W	12000 W
vii)	Window type AC (non-standard)	15x250W	37500 W
viii)	Geyser connected through Power Socket	6 No.	-
		Total	69340 W or
			69.340 KW

*Am*

**Q. No.2**

Ans. (a) One connection in one premises:

As per condition No.7.4 of PSPCL Conditions of Supply,

- (i) The applicant will give an undertaking that no connection exists in the premises for which a connection is applied. A Domestic Supply consumer may get more than one connection in the same premises when family members/occupants living in a house have a separate cooking arrangements. In case a tenant requires a separate connection in the same premises, he will furnish an undertaking from the landlord in the form of an affidavit duly attested by a Magistrate that the landlord will clear all the liabilities in case the tenant leaves the premises without paying the PSPCL dues.
- (ii) If a portion of a residential premises is regularly used for any commercial activity, the consumer will be required to obtain a separate connection under NRS category for the portion put to commercial use. In such an event, two connections, one under Schedule DS and the other under schedule NRS will be required.
- (iii) An existing industrial consumer will not be allowed a new connection in the same premises or even in an independent adjoining premises/shed/piece of land with a separate identity owned by him. A new connection may be allowed in the name of a new firm/company with a distinct Licence/VAT no. of which the owner is a Director/Partner, only if the premises are distinctly separate/partitioned or are sold or leased to the new unit.

(b) Clubbing of loads:

As per condition No.28 of PSPCL Conditions of Supply,

28.1 When a consumer is found to have more than one connection in a premises in the same or different names, the PSPCL will:

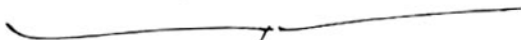
- (i) after serving a notice for clubbing of connections, effect supply at one point in case the consumers located in the premises are entitled to one connection only.
  - (ii) on request, effect supply at one point if two or more consumers in the same premises have a distinct identity but are under the control of the same person(s);
  - (iii) within 3 months of the service of notice on the consumer/receipt of request from the consumer, switch over to HT supply if connected load of all such entities in the premises exceeds 100 KW;
  - (iv) within 6 months of the service of notice on the consumer, convert supply to 33KV/66KV at the consumers cost if the total contract demand exceeds 2500 KVA.
- All such consumers will from the date of service of notice be billed under the tariff category applicable to the total connected load/contract demand.

Note: Voltage surcharge will be levied in the event of supply not being converted to voltage levels specified in (iii) and (iv) above.

28.2 A consumer will be treated as a distinct entity and deemed to be an independent establishment, if :

- (i) there is a distinct establishment and a separate unit on premises owned or taken on lease/rent, or
- (ii) it is registered as a separate entity/firm under the relevant law
- (iii) it holds a separate Sales Tax/VAT number and is independently assessed to Income Tax.

- Ans.(b)
- i) NRS Tariff
  - ii) NRS Tariff
  - iii) SP Tariff
  - iv) Industrial Tariff
  - v) BS Tariff
  - vi) DS Tariff



**Q. No.3**

Ans. (A)(I)

Sr.No.	Category of Consumer	Rate at which the sum of money for compounding to be collected
i)	Industrial	
	a) Small Power	Rs.10000/-per KW of sanctioned load
	b) Medium Supply	Rs.10000/-per KW of sanctioned load
	c) Large Supply - General Industry/Power Intensive	Rs.10000/-per KW of sanctioned load or Rs.10000/-per KVA of Contract Demand whichever is higher.
ii)	Agriculture Supply	Rs.2000/-per BHP of sanctioned load
iii)	NRS	Rs.5000/-per KW of sanctioned load.
iv)	Bulk Supply consumer	Rs.3000/-per KW of sanctioned load.

(A)(II)

Sr.No.	Category of Connection	Authorized Officer
i)	All LT and HT Domestic, Bulk Supply, Industrial SP, Agriculture and NRS Connections	SE/Distribution of the respective Zone
ii)	All LS & MS industrial Connections	CE/Distribution of the respective Zone

(B)

i) Power Factor :

The monthly average power factor of the plant and apparatus owned by the consumer shall not be less than 0.90. The monthly average power factor shall mean the ratio expressed as percentage of total KWH to total KVAH supplied during the month. The ratio shall be rounded up to two figures.

ii) Lower Power Factor Surcharge:

If the monthly average power factor falls below 0.90, the consumer shall pay on the bill amount a surcharge of 1% for each 0.01 decrease in the monthly average power factor below 0.90 to 0.80. The surcharge shall be 2% for each 0.01 decrease of monthly average power factor below 0.80

## iii) Incentive:

If the monthly average power factor exceeds the threshold limit of 0.90 for general industry and 0.95 for power intensive Unit and Arc Furnaces, incentive @ 0.25% for each increase of 0.01 above 0.90 for general industry and 0.95 for Power Intensive Units and Arc Furnaces, shall be allowed on the bill amount.

iv) For the purpose of power factor surcharge & incentive, the bill amount will mean the consumption charges including demand charges, if any, in a month, but not the bill amount payable on monthly minimum charges.

- (4) Open Access:- As per condition No.43 of PSPCL Conditions of Supply, The PSPCL will in accordance with section 42(3) of the Act provide Open Access to a CPP/NRSE plant for wheeling electricity to the point of its own use or for third party sale subject to availability of transmission capacity and payment of transmission/wheeling and other charges as per the PSERC (Open Access) Regulations, 2005 at rates determined by the Commission in the current Tariff Order. Open Access will, subject to availability of transmission/distribution capacity, also be provided by the Board to any person/consumer of the Board for obtaining supply from any other source in accordance with the Open Access Regulations notified by the Commission.



**Q.NO.4 (a)**

- Ans. i) (1) The maximum demand in KVA sanctioned to a consumer in case of Large Supply, Railway Traction and Bulk Supply categories.
- (2) In case of Domestic Supply and Non-Residential Supply with load exceeding 100KW, it would mean the maximum demand in KVA sanctioned to a consumer.
- (3) In case of single point supply to a Co-operative Group Housing Society/Employer, it would mean the maximum demand in KVA sanctioned to a consumer.

(ii) "Essential Services means;

"Essential Services" mean the services which affect the general public at large and will interalia include Hospitals, Railway Stations/Installations, Railway Traction, Defence and Military Installations, Radio/TV Installations, Water Supply and Sewerage Installations, Postal and Telegraph/Telecom Installations, Telephone Exchanges/Installations and News Services Installations.

(iii) Temporary Connection means an electricity connection required by a person for meeting with his temporary needs such as;

- (1) for construction of residential, commercial and Industrial complexes including pumps for dewatering;
- (2) for illumination during festivals/family functions;
- (3) for threshers or other such machinery excluding pump sets; or
- (4) for touring cinemas/ circuses/ fairs/ exhibitions/ melas/ Congregation.

(b) When meter of the consumer gets defective, account of the consumer is to be overhauled for the period of six months (maximum) by taking average of consumption of corresponding months of the previous year. In this case, consumption has decreased from January, 2012 so account of the consumer is required to be overhauled from January, 2012 to change of meter as under:

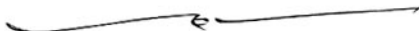




Month	Actual recorded Consumption in the year-2012	Average required to be charged as per previous year-2011
January	1200	3300
February	800	3440
March	1100	3550
April	1400	4000*
May	140	4400*
June	14	4800*
TOTAL	4654	23490

Difference of KWH is to be charged =  $23490 - 4654 = 18836$  KWH

\*Recorded consumption of previous year enhanced proportionately due to increase in load.



**Q. No. 5**

Ans: (a) Calculation of consumption consumed during the month of June, 2012:

KWH Meter =  $1213838.5 - 1200005.0 = 13833.5 \times 2 = 27667$   
 KVAH Meter =  $1414860.5 - 1400006.0 = 14854.5 \times 2 = 29709$   
 Power Factor =  $27667/29709 = .93$

Calculation Sale of Power:

Energy Charges =  $27667 \times 5.56 = 153829/-$

MMC =  $352 \times 200 = 70400/-$

Therefore SOP =  $153829/-$

Fuel Surcharge:  $27667 \times .08 = 2213/-$

TOTAL =  $156042/-$

PF Incentive being more than 0.90 =  $0.93 - 0.90 = 0.03$

0.25% for every 0.01 =  $0.75\%$

0.75% of 153829/- =  $1154/-$

Net SOP  $156042 - 1154 = 154888/-$

Electricity Duty: 13% of 154888/- =  $20135/-$

Octroi:  $27667 \times 0.10 = 2767/-$

SOP: 154888/-

Meter Rental 650/-

Net Bill without ED & Octroi 155538/-

ED 20135/-

Octroi 2767/-

Bill Amount within Grace Date 178440/-

Late Payment Surcharge @5% 7777/-

Late Payment Surcharge @10% 15554/-

- (b) i) As per CC no. 8/2012, action of SDO is not in order because a domestic consumer can extend his load by 2 BHP for kitchen gardening.
- ii) In case of Theft of energy, installments of compensation amount can be allowed under regulation 37.2 (c) (i) of Conditions of Supply subject to payment of interest for the unpaid amount for the extended period beyond 15 days at SBI's base rate prevalent on 1<sup>st</sup> of April of the relevant year.




**MODEL SOLUTION OF PAPER III (ACT RULES & REGULATIONS) SAS PART-I**

**Q.No.1(a)** The functions of Central transmission Utility under Section-38 of Electricity Act-2003 are as under:

- i) Undertake transmission of electricity through Inter state transmission system.
- ii) To discharge all functions of planning and Co-ordination relating to Inter-State transmission system with State transmission Utilities, Central Govt. State Govt. Generating companies Regional power Committees, Authority, Licensees and any other person notified by Central Govt.
- iii) To ensure development of an efficient, Co-ordination and economical system of Inter State transmission.
- iv) To provide non discriminatory open access to its transmission system for use by :
  - a) any licensee or generating Company on payment of the transmission charges. OR
  - b) any consumer on payment of the transmission charges and surcharge.

The functions of State Transmission Utility under Section-39 of Elec. Act-2003 are as under:

- i) Undertake transmission of electricity through Inter State transmission system.
- ii) To discharge all functions of planning and Co-ordination relating to Inter State transmission system with Central Regional Power Committees, Authority Licensees etc.
- iii) To ensure development of an efficient Co-ordination and economical system of Inter State transmission lines.
- iv) To ensure non discriminatory open access to its transmission system to the licensee or generating Company on the payment of transmission charges and surcharges as specified by the State Commission.

**Q.No.1(b)**

As per employees Conduct Regulation-1971 Members of Family of PSPCL is as under:

- i) Wife or husband as the case may be, whether residing with PSPCL employee or not. This does not include a wife or husband separate by competent order
- ii) Son, daughter or step daughter of PSPCL who are wholly dependent on him.
- iii) any other person related to employee or his wife, who are wholly dependent on PSPCL employee.

**Prescribed Authority :**

- i) Secy.(CE/HRD or Chief/Administration) CE's ,CAO,CA in case of class-I & II officers working under them.
- ii) Member concerned in case of all Heads of Department.
- iii) Heads of offices in case of Class-III & IV employees.
- iv) Deputy Secretary for class-IV & V of the Head office.

**Q.No.(2)**

- A) The following are objectives of the Central, State and Distt. consumer protection Council / Commission as per Section-6,8,8A of the Consumer Protection Act-1986.
- a) The right to be protected against the marketing of goods and services which are hazardous to life and property.
  - b) the right to be informed about the quality, quantity, potency, purity, standard and price of goods or service as the case may be so as to protect the consumer against unfair trade practices.
  - c) the right to be assured, wherever possible, access to variety of goods and services at competitive prices.
  - d) the right to be heard and to be assured the consumer interests will receive due consideration at appropriate forums.
  - e) the right to seek redressal against unfair trade practices or respective trade practice is on unscrupulous exploitation of consumers.
  - f) the right to consumer education.
- B) As per Section-5 of Right of information Act-2005.
- a) Every public authority shall within one hundred days of the enactment of this Act designate many officers as central Public information officers or State Public Information officer as the case may be in all Administrative Units or offices under it as may be necessary to provide information to persons requesting for the same.
  - b) Every public authority shall also designate an officer within one hundred days of the enactment of this act at each sub-divisional level, or other sub district level as a central Assistant Public Information Officer or State Assistant Public Information Officer as the case may be to receive the applications for information or appeals under this act.

**Q.No. 2(c)**

As per Regulation-16,17,18 of the Conduct of Business Regulations -1980 Departmental disposal of Business of Board / Corporation are as under:

**Regulation-16:**

Except as otherwise provided, cases shall ordinary be disposed of by or under the authority of the Member-in-charge as per distribution of duties and functions amongst the Whole Time Members of the Board, issued by the Chairman in exercise of the powers vested in him vide Rule-14 of the Punjab State Electricity Board(Chairman's Powers Rule,1959).

Without prejudice to the provisions of Regulation-3 the Members-in-charge shall be primarily responsible for disposal of the business pertaining to his charge.

**Regulation-17** Each such Member shall issue order as to what cases or classes of cases will require to be submitted to him.

**Regulation-18**

For cases which concern more than one Member, the Members concerned shall attempt by previous discussion to arrive at an agreement. If any agreement is reached, the memorandum to be submitted to the Board in accordance with Regulation-14 above shall contain the Joint recommendations of the Members concerned and, if no agreement is reached, the memorandum shall contain the points of difference and the recommendations of each of the Member concerned.

**Q.No.3**

(a) As per Section-56 of Elec. Act-2003 provisions regarding disconnection of supply in default of payment are as under:

- i) If any person neglects to pay any charges of Elec. or any sum other than a charge for electricity in respect of supply, transmission or distribution or wheeling of electricity to him the licensee or the generating company may after giving not less fifteen clear day notice in writing to such person and without prejudice to his rights to recover such charge, cut of the supply of electricity or disconnect any electricity supply line for that purpose.

and discontinue the supply until surcharge or other sum together with any expenses incurred in cutting off and reconnection of the supply are paid.

Provided that the supply of electricity shall not be cut off

- a) An amount equal to the sum claimed from him

OR

- b) The Electricity charges due from him for each month calculated on the basis of average charge for electricity paid by him during the preceding months.

Whichever is less pending disposal of any dispute between him and the Licensee.

**Q.No.3(b)**

As per Section-22 of Micro, small sited Enterprises Dev. Act -2006, the following information is required to be in annual statement and account of the PSPCL

- i) the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year.
- ii) the amount of interest paid by the buyer in terms of section-16, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.
- iii) the amount of interest due and payment for the period of delay in making payment ( which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act.
- iv) the amount of interest accrued and remaining un-paid at the end of each accounting year: and
- v) the amount of further interest remaining due and payable even in the succeeding years until such date when the interest dues as above are actually paid to the small enterprises, for the purpose of disallow and as a deductible expenditure under Section-23.

**Q.No.3(c)**

The details regarding the deposit of Earnest Money in case of the tenders for purchase of material as Regulation-12 of Purchase Regulations-1981 is as under:

- i) Earnest Money for Tenders valuing upto Rs.50,000/- and spot Tenders is Nil, where as Tenders valuing above Rs.50,000/-(other than spot tenders) is 02% of tender value rounded off to multiple Rs.10/- on higher

Contd 2

side subject to minimum Rs.5000/- maximum Rs.10.00 lacs. EMD must be received through cash or Bank draft.

- ii) In case three part bids a fixed amount of Earnest money worked out @ 02% of estimate cost may be got deposited.
- iii) Public Sector Under taking fully owned by Pb.Govt./Central Govt./Other State Govt. are exempted for deposit of Earnest Money.
- iv) Suppliers has permanent earnest money deposited of Rs.10.00 lacs are also exempted to deposit the EMD.
- v) EMD may be accepted in the form of Bank Guarantee valid upto 3 months after the validity date of tenders. In case of Public sector under taking partly owned by Pb.Govt. Central Govt./Other Govt.
- vi) EMD for the items tendered but not less than 25% of the amount due may be accepted, provided the placing of part order is otherwise feasible and in the interest of PSPCL.
- vii) EMD shall be forfeited in case of with drawl / modification of an offer within validity period as per NIT after opening of tender.
- viii) In case successful tender, EMD shall be converted as security deposit and shortfall should be got deposited.
- ix) In case of tenders not accepted the EMD shall be refunded within 30 days of the award of order / contracts to successful tenderer.

**Q.No.4 (a)****Penalties:**

As per Section-27 of consumer protection Act-1986 where a trader or a person against whom a complaint is made fails to comply with the order made by the District Forum, the State Commission or National Commission, he shall be punishable with imprisonment not less than one month but which may be extended to three year or with fine which shall not be less than two thousand but which may extend to ten thousand rupees or with both.

**APPEAL**

Appeal against order under Section-2 shall lie from:

- a) the order made by the District Forum to the State Commission.
- b) the order made by the State Commission to National Commission.
- c) The order made by the National Commission to the Supreme Court.

Except as aforesaid, no appeal shall lie to any court against the order of Distt. Forum, State Commission, National Commission.

**Q.No.4 (b)**

The following are the provisions regarding two part and three part bids as Regulation-10 of Works Regulation-1997

**TWO PART BIDS;**

For Works upto Rs.5.00 Crores.

Tenders shall be submitted in two parts.

Part-I Earnest Money.

Part-II Commercial, Technical Conditions and Price Bid.

The tenderer shall seal original on each part of the tender separately in double envelope, duly marking as Part-I or Part-II.

The inner envelop of each part of the tenders shall indicate the name and address of the tenders to enable the tender to be returned un-opened, if it does not met the NIT requirement. The tender shall be submitted in duplicate, triplicate or quadruplicate, as desired. Other copies of the tender shall be similarly sealed and marked.

- b) PPC / CPC may be authorized to decide commercial / technical acceptability / rejection of tender.
- c) The firms whose tender is found to be technical un-acceptable may also be informed regarding the rejection of the tender and its price bid of the same shall not be opened.

**THREE PART BIDS;****FOR WORKS EXCEEDING RS.5.00 CRORES.**

The tender be submitted in three part in duplicate or as specifically desired:

Part-I Earnest Money.

Part-II Commercial, Technical Conditions (Qualifying financial effects)

Part-III Price Bid

Contd.

Each part shall be sealed double envelope, duly subscribed on the envelope as Part-I, Part-II and Part-III. Envelope marked Part-I (Earned Money) shall be opened and if the earnest money is found in order then the envelope marked Part-II 'Commercial & Technical Conditions Qualifying Financial effects' shall be opened. In case financial effects are unambiguous and without any reservation specified, only then Part-III "Price Bid" shall be opened.

**Q.No.4(c)**

As per Chairman Power Rules-1959, Part-IV Rules-29,30 and 31, the following are ways and means for arranging the money by PSPCL

1. Particular of borrowing to be furnished to Govt. whenever the PSPCL make an application for sanction of Govt. to borrow, it shall furnish to the Govt. such a particulars of the amount, purpose, mode and circumstances of proposal borrowing as the Govt. may require.
2. In addition to any loans from the Govt. the Board may, with the previous sanction of the Govt. raise or borrow any sum from other source by issuing, debentures, bonds, stock and or from Banks etc.
3. The PSPCL may receive deposit and issue certificates for fixed terms as approved by the Govt.
4. PSPCL may for meeting by current expenditure borrow ( within the limits fixed by the Govt.) or raise any sum of money by way of temporary loan, cash credit or overdraft from the Bank or otherwise as the case may be.



**Q.No.5**

- a) Powers and conditions to issue the works order for works and repair are as under:

Under Open Tender system	Under DOP-59
Power CE/Thermal Rs.5.00 lacs.	
CE/DS	Rs. 10.00 lacs.
SE's	Rs. 5.00 lacs.
XEN/RE's	Rs.50,000/-
AEE/AE	Rs.25,000/-
IC of S/Divn	Rs.25,000/-

**Condition for CE/Thermal:**

- i) For developing the equipments components required for the Thermal Plants, regular tenders should be invited but in case less than three valid tenders are received the views of Dy.CAO shall be obtained.

For others:

- ii) For specific works subject to the condition that the rates in excess of schedule of rates or estimated rates are not allowed.

**WITHOUT CALLING QUOTATION;**

Powers- PPC/ Thermal -	Rs. 10.00m lacs
CE/Thermal	Rs.2.50 lacs.

Conditions: For repair of Jobs/ equipments at GNDPT / RTP from manufacturers of the equipments like BHEL, Kirloskar, Siemens, KEC:→

→ NGEF, Phillips, Electronics, Crompton, GEC their agents after satisfying themselves about the reasonability of the cost.

- ii) After obtaining the views of AFM's|Dy.CAO.

**Q.No.5(b)** As the Section-41 of Elec. Act-2003. The following are the provisions regarding doing other business of transmission licensee.

A transmission licensee may with prior intimation to appropriate Commission may engage in any business for optimum utilization of its assets.

Provided that a proportion of the revenue derived from such business shall, as may be specified by the appropriate Commission, be utilized for reducing the charges for transmission and wheeling.

PROVIDED FURTHER that the transmission licensee shall maintain separate account for each such business undertaking to ensure that transmission business neither subsidies in any way such business undertaking nor incurs its transmission assets in any way to support such business.

Provided also that no transmission licensee shall enter into any contract or otherwise engage in the business of trading in electricity.

**Q.No.5 ( c ):**

- i) As per Chairman Powers Rules-1959 Part-II Rule-9(A) whole Time Directors of PSPCL, can not accept any other assignment.

CS-42

- ii) As per PSPCL o/oNo.16/ED-526 dated 04.11.2011 the Financial / Administrative Power vested in Secretary of erstwhile PSEB as DOP has been delegated to CE/HRD and Chief Administration for respective charges looked into by them.
- iii) As per Employees Conduct Regulation-1971, the directions of the superior officer shall ordinary be in-writing. Oral directions to subordinate shall be avoided as far as possible. Where the issue of oral instructions are un-avoidable, the Superior officer shall confirm the same in writing thereafter.
- iv) Sanction of Insurance of equipment and material other than material in transit are as under with the approval of Member in-charge.

Chief Engineer	Full Power
SE	upto Rs.10,000/-
XEN/RE	upto Rs. 2,000/-

- v) As per explanatory note (Sr.No.2) to DOP Powers can be exercised by the Authority higher than those to whom these are delegated.

Q 1 No. (A)

**Pay fixation of Circle Asstt**

6300/10700

1.6.2004 = 11050

1.7.2004 = 11400

1.7.2005 = 11400 (11750) stopped vide o/o 650 dt. 29.6.2005

1.1.2006 = 25550 10900/34800+4450 GP

21860+4450=26310) stopped

(26310x100/103) After reduction of 3%

1.7.2006 27000

10900/34800+4450

2<sup>nd</sup> time bound scale

15.7.2006 → 27920

Promotion as sr. Asstt.

10900/34800+4500(GP)

28760+50 difference of GP = 28810

i.e. (103% of 28760+DA+GP= 50 )

1.7.2007 29630 (3% of 27100 to 820+28810)

Non duty period 6.10.2007 to 14.3.2008

days	month	year
26	2	0
14	2	0
40	4	0
10	5	0

DNI 1.7.2008

EOL 10.5.2008

Increment date 11.12.2008

29630 (30520) AGI stopped vide o/o no.  
53 dt, 25.10.2008

1.12.2009 31440

**(b) Supdt. Grade-II**

10300/34800+4500 GP

1.1.2007 = 23930

1.8.2007 = (23930) 10300/34800=4500 GP

24650 23 years benefit

1.1.2008 = 3% of 23930 i.e. 720+24 50= 25370

1.1.2009 = 26140

1.1.2010 = 26930

1.1.2011 27740

24.10.2011 promotion as grade-I= 16650/39100=5500

27740+(5500-4500)=1000 := 28740

1.1.2012 = 29580 (840+28740) (3% of 27740)

- 2 (a) As per CSR Vol.-III rule 2.81 (5) when an official after dismissal from service is required to appear before an enquiry officer in the interest of public service he may be allowed TA for 'journey' on four from the place where the summons to attend the enquiry reaches him to the place of enquiry and back but not exceeding that to which he would have been entitled had he preferred the journey from his home town to the place of enquiry and back. The TA will regulated in accordance with the pay of the post held by the official immediately before the dismissed of service so he is entitled for TA from Chandigarh to Patiala and back.
- 2 (b) As per PSEB MSR vol. iii of regulation 50 before signing TA bills it is the duty of controlling officer:-
1. To scrutinized the necessity frequency and duration of journey and halt for which TA is claimed and he is to satisfy that journey was necessary and not unnecessarily extended.
  2. Duration of time spent is justified.
  3. He should scrutinize the distance shown in TA bill and mode used to perform journey is proper and justified.
  4. TA bill check register should be checked and signed so as to avoid duplicacy of claim.
  5. To satisfy that mileage allowance for local journey and journey by railway has been claimed at the rate applicable to the class of accommodation actually used.
  6. He is to take care that there is no evasion or breach of the fundamental principals of TA that the travelling allowance is not the source of profit.
  7. He should see that tour programme was approved duly by competent authority & prior journey was approved and in the case of variation in tour ex post facto sanction has been taken.
- 2 (c) The retired reemployed employee who dies while in service is not entitled for the transportation claim. However, corporation if allows it as a special case, the transportation charges can be allowed from his duty plan to his home town.



- Q3 (a) As laid down in regulation 10.2 of MSR vol-I part-I no board employee may be transferred to foreign service, against his will and as per provision of regulation 10.2 (a) and 10.2 (aa) where the scale of post in foreign service is less or maximum scale is less, he can not be sent on that post. Therefore the action of JE working in higher scale i.e. 16650/39100+5800 for transferring him in lower scale of 16650 / 39100 + 5500 GP is correct and justified.
- (b) As per O/O no. 20/BD 526 dated 24.2.2011 the EOL more than two years duration can be sanctioned by Director (HR) with the concurrence of finance so the CE is not competent to sanction EOL from 1.6.2004 to 16.7.2006 although he is an appointing authority of JE. Therefore the action of audit is justified.
- (c) As per Secretary Regulation circular 3/96 memo no. 25406 dt. 8.2.1996, PSEB allowed maternity leave for miscarriage to women employee but the duration was restricted to 45 days during her entire service. In this case since the official has applied for maternity leave w.e.f. 1.6.2009 to 31.7.2009 i.e. 61 days which is exceeding the limit of 45 days. Therefore, the action of sanctioning authority is correct and justified.
- (d) As per condition laid down in regulation circular no. 3/2006 dt. 21.6.2006 issued by Punjab State Elec. Board the maximum paternity leave can be sanctioned to 15 days after commuting his 30 days half pay leave during the confinement of his wife. Since the applicant applied for 30 days leave for which the same can not be allowed therefore the action of administration for not admitting the claim is correct.



Q-4 (A)	Date of retirement	31.3.2000
	Date of Death	31.3.2012
	Basic pay drawn in 1.1.1996	14100
	Un revised scale	14500/19100
	<u>Family pension fixed on 1.4.2012</u>	

As per finance circular no 18/2009 dated 15.10.2009 pay RS.  $14100 \times 30\% = 4230$   
 $4230 \times 2.26$  (as per fitment table) = 9560

But restricted as per finance circular no 19/2010 dt. 13.4.2010 as under

Unrevised scale = 12500/19100

Revised scale 18650/39100+8500 GP and initial pay fixation will be 33240 and 30% minimum family pension will be Rs. 9970/- i.e. minimum pension as per fitment table.

Therefore family pension as on 1.4.2012 to the paid to the wife of officer will be is 9970.

(b) As per instructions issued by Secretary Finance PSEB Patiala vide Finance Circular no 36/98 dt. 4.9.1998 and 4/2009 dt. 6.2.2009 the divorcee daughter of an deceased employee is eligible for grant of family pension up to the date of her remarriage or till she starts earning her livelihood, which ever is earlier. Daughter shall be deemed to be earning her livelihood if her income is 2625/- per men sum or more. The divorcee daughter above the age of 25 years shall be payable only after the other eligible children below the age of 25 years have ceased to be eligible to receive family pension and that there is no disabled child to receive the family pension.

(c) As per regulation of GPF regulation of PSEB vide which the employee were allowed to retain their GPF with PSEB to five years was deleted w.e.f. 1.5.2005 and they were directed to withdraw their accumulation within 3 months. Accordingly now the official can not be allowed to retain his GPF balance with the corporation after his retirement.



Q-5 A

Standard Rent of Board's accommodation rented to private party constructed in the year 2008

Cost of site and its preparation	200000
Cost of building	500000
Cost of wire fencing to the compared	20000
Cost of garage	25000
Cost of boundary wall	<u>30000</u>
Total	<u>775000</u>

$$\text{Standard rent} = \frac{775000 \times 127.5 (7.5+1.5) + 4500}{100 (100 \times 12) + 3} = 8910.93$$

$$\text{Rent of electrical fittings} = \frac{50000 \times 127.5 \times (7.5 + 4 + 5)}{100 \quad 1200} = 876.36$$

$$\text{Rent of sanitary water installation} = \frac{50000 \times 127.5 \times 7.5 + 6.5}{100 \quad 1200} = 743.75$$

$$\text{Cost of ceiling fan} = \frac{3000 \times 127.5 \times 17}{100 \quad 1200} = 54.19$$

$$\text{Rent recoverable} = 8910.93 + 876.36 + 743.75 + 54.19 = 10586/-$$



Q-5 (b) Cases where full pay and allowance are admissible under suspension are:-

- a) When he is fully exonerated in departmental proceedings.
- b) When the official is acquitted by the court on the basis of merit of the case.
- c) When his suspension is held fully unjustified.
- d) When an employee dies while under suspension.

5 (c) The difference between rent recoverable standard Rent & Panel Rent is as under:-

**Rent Recoverable:-**

Rent recoverable is the amount specified time to time percentage of pay to be recoverable from the pay of an employee residing in Board's corporation accommodation or the standard rent which one is lesser.

**Standard rent:-**

Standard rent is a rent which is calculated under regulation 5.14 of MSR vol-I part I it is based on capital cost of the residence occupied by the corporation employee.

**Penal Rent.**

It is recoverable from PPSCL/PSTCL employees or tenant who is in unauthorized occupation of the corporation residence. The rate of panel rent is decided by the competent authority from time to time but it is more than normal rent and standard rent.

