

model solution SAS Part-I session 1/2017 Paper-IST
held in 2/2017

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Solution (1)

Part 1- Account for work done and measured

Advance payment			Particulars	Units of measurement	Rate	U.P.D.	U.P.D.	S.P.B.
P.B. 'Y'	S.P.B. 'D'	U.P.D. 'B'				Quantity	Value	Value
			1. Earth work in foundation(126510-35000=91510)	0/00 CFT	2000	126510	253020	183020
			2. Filling in foundation with lime concrete(11650-9000=2650)	0/0 CFT	1600	11650	186400	2400
6200	-6200	0	3. Brick work in lime(8650-7250=1400)	0/0 CFT	2100	8650	181650	29400
12000	-12000	0	4. Brick work in cement(836-625=211)	0/0 CFT	1800	836	15048	3798
			5. Wood work in Beam(963-0=963)	CFT	200	963	192600	192600
			6. Doors and windows(78-0=78)	SFT	120	78	9360	9360
18200	-18200	0	Total				838078	460578

Value of work done and measured up to date 'A' = 838078
Value work done and measured as per previous bill 'X' = 377500
Value of work done and measured since previous bill 'F' = 460578

Part 2- Account for secured advance

Qty as per P.B.	Qty used	Balance Qty & Qty introduced	Material rate	Particulars	Unit	Rate	Amount
180000	65000	186000(115000+71000)	1800	Bricks	0/00	1350	251100

Value of Secured Advance up to date 'C' = 251100
Value of Secured Advance as per previous bill 'Z' = 243000
Value of Secured Advance since previous bill 'E' = 8100

Part 3- Necessary certificate given

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Part 4- Memorandum of Payments

Particulars	Amount
Value of work done & measured Since previous bill 'F'	460578
Less-Fine for bad work	-5000
Net value	455578
Add-Secured advance paid	8100
Total	463678
Less-Recovery of advance paid	-18200
Less-Cost of Cement	-15000
Less-Security (5% of 455578)	-22779
Less-TDS (2.26% of 455578)	-10296
Amount to be paid	397403

Solution 2(A) As per Accounting Standard-10(accounting for fixed assets), the cost of land should include all expenditure incurred preparing it for its ultimate use (such as building) is considered part of the cost of land. Before the land can be used as a building site, it must be purchased (involving cost such as purchase price, legal fees and title insurance) and the old building must be demolished (cost of demolition less proceeds from sale of scrap). Thus the total cost of land to be shown in books should be 4,00,64,000.

Purchase price	4,00,00,000
Legal fees	10,000
Title insurance	12,000
Net cost of demolition (Rs 50000 - Rs 8000)	42,000
Total cost	4,00,64,000

Solution 2(B) As per Accounting Standard -26(Intangible assets), Intangible assets should be measured initially at cost therefore, PSPCL should amortize the trademark at its cost of Rs 5,00,000. The unamortized cost on the seller's books (3,80,000) is irrelevant to the X Ltd. Although the trademark has a remaining useful life of 20 years, intangible assets are generally amortized over a maximum period of 10 years as per AS-26. Therefore, the amount to be amortized each year in the books of X Ltd is Rs 50,000.

Solution 2(C) As per Accounting Standard - 7(Construction Contracts), Construction Contract is a contract specifically negotiated for the construction of an asset or combination of assets closely interrelated or interdependent, e.g., contract for construction of bridge, building, dam, pipeline, road, etc. This accounting standard further mentions that the following are also included in construction contract.

- Contracts for rendering services which are directly related to the construction of assets, e.g., service of architect, and
- Contract for destruction of assets and the restoration of the environment following the demolition of assets.

For example, if existing structure/building in a plot of land had to be demolished before a new building as per new design is constructed, the destruction of building is construction contract.

Types of construction contract

Construction contracts are of following two types:

Fixed Price contracts: In these contracts, contractor agrees for fixed price of the contract or fixed rate per unit. However in some cases the contract price is subject to escalation.

Cost Plus contracts: In these contracts, contractor is reimbursed the cost as defined plus fixed percentage of fee/profit.

Solution 3(A) PSFB was separated into two parts i.e. PSPCL and PSTCL, from 17-04-2010. The transactions between the Accounting Units PSPCL and PSTCL are inter corporation transactions. Unlike the settlement of transactions between two Accounting Units of PSPCL through U-cheque, the settlement of transactions between PSPCL and PSTCL is done through cash. In the end of the financial year Accounting Units of PSPCL has to ensure that all the Inter Corporation Transactions with PSTCL have duly been got Accounted for and reconciled/matched up with the concerned Accounting Unit of PSTCL and nothing remains pending on that Account. However, this settlement is done at centralized level. Procedure for settlement of balances a/s is as under:

1. Account codes 46.946 to 46.950, 46.957 to 46.958

- I. **Field accounting units:** After the reconciliation, the accounting units are to issue the U-Cheques of duly reconciled balances separately, under each account code in favour of AO/A&R by minus credit to corresponding head.
- II. **AO/A&R:** For the U-cheques so received from field accounting units, AO/A&R will incorporate the same in U-cheque cash book by crediting the account codes 46.946 to 46.950, 46.957 to 46.959 per contra debit to 37.000.

2. Account codes 28.881 to 28.890

- I. **AO/A&R:** For the balances lying under GH 28.881 to 28.890, the detailed list of accounting unit wise debits will be supplied by the AO/WAD to AO/A&R, PSTCL. After receiving the consent of the correctness of the debits raised under the aforesaid account from PSTCL through AO/WAD, PSPCL, the AO/A&R, PSPCL will issue the u-cheque to the concerned accounting unit of PSPCL to transfer these balances to H.O. The u-cheque issued will be debited to the account code 28.881 to 28.890 per contra credit to 37.000.
- II. **Field accounting units:** The U-cheque received by the field accounting unit shall be incorporated in the account by minus debit to 28.881 to 28.890 and debit to 37.000.

Final payment/recovery from PSPCL will be done by AO/Banking on the basis of information received from AO/A&R.

However, It was decided that in future no expenditure shall be incurred on behalf of PSTCL. In case, it is considered absolutely necessary to incur the expenditure on behalf of offices of PSTCL, the same shall be allowed with the prior approval of Director/Finance.

Solution 3(B) Rules for grant of Advance of TA to PSPCL employees are as under:

A. T.A. Advance on Tour

- i. Advance on TA may be sanctioned to the employee proceeding on tour to the extent of 75% of the estimated amount of TA claim submitted by the employee.
The estimated amount would include Air/Railway/Bus fare of the class to which he is entitled, daily allowance for the halts at the outstation and for journey days as admissible under TA regulations, charges for other means of conveyance and other incidental charges for carrying the record etc.

- ii. Daily allowance may be calculated for the likely period of halt at an outstation not exceeding 30 days.

B. T.A. on Transfer

Advance of TA on transfer may be allowed to the employee to extent of 75% of the estimated amount of T.A claim of the employee. The amount of claim would include:-

- i) Railway/Bus fare the employee would claim for self and his family members.
- ii) Charges for transportation of personal effects as admissible under TA regulations, including loading/ Unloading Packing Charges.
- iii) Daily allowances as admissible under T.A regulations

Notes:-

1. Advance of TA on tour/transfer may be Sanctioned by:
 - a) Heads of office to officers subordinate to them. Where the claimant is himself Head of office, the TA Advance will be sanctioned by his controlling officer.
 - b) Heads of department for officer/official of whom he is controlling officer.
2. Advance of TA on tour/transfer may be sanctioned to a temporary employee on the surety of a permanent employee or another employee who has rendered at least 3 years' service. The person furnishing surety should be of PSPCL employee's comparable status or of higher status and should have at least one year to retire.
3. An employee who has drawn advance TA is required to submit his TA claim in the month following completion of the tour and in case of transfer, immediately after an employee has shifted his family and personal effect. If he does not so submit the claim, the amount of advance be recovered from his pay. The employee will not be allowed the benefit of submission of TA claim within one year as provided under Regulation 49 of TA Regulations.

C. Advance to Employees Proceeding On Foreign Service

I. Foreign Service in India

Employees going on deputation in the organizations, like REC, BCB, BBMB, NTPC etc. in India may be allowed advance as admissible 'on transfer' as indicated in Part 'B' above. Since the travelling expenses in the above case are to be borne by the foreign employer. It is incumbent, upon the D.D.O releasing the amount of advance to recover this amount from the foreign employer. Similarly the advance of TA granted employer may be adjusted only on the Board Employee furnishing the TA bill, which should be sent straight to the foreign employer.

II. Foreign Service out of India

The grant of advance to employee proceeding on Foreign Service outside India will be regulated as per terms and conditions agreed between PSPCL and the foreign employer.

Solution-4(A) In order to avoid malpractices as a result of the misuse of the muster Roll/attendance sheets of daily labour/work charged labour the following instructions be followed meticulously and for strict compliance:

1. For work done by daily labour, the subordinate in charge of the work will prepare muster roll which will show the work done by this means labour and the amount payable on this account.
2. The nominal muster roll, PA-05 is the initial record of the labour employed each day on a work and must be written up daily by the subordinate depute for the purpose.
3. One Attendance Sheet/Muster Roll for a month should be issued to a JE for execution of various works under him instead of one roll for one work.
4. The daily attendance and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the muster roll in such a way so as to:-
 - i) facilitate the correct calculation of the net wages of each person for the period of payment;
 - ii) render it difficult to temper with or to make unauthorised additions to or alterations in entries, once made; and
 - iii) Facilitate the correct classification of the cost of labour by works and sub heads of works, where necessary.
5. The muster roll/attendance sheet thus prepared be given the specific serial number and entered in muster roll/workcharged attendance sheet control register to be maintained in the Divisional Office. The signature of the officer/official of the sub-division be obtained in this register.
6. The muster rolls/attendance sheets received by the SDO, from the Divisional Office be entered in the control register to be maintained by the Sub-Division.
7. The attendance on each muster roll/workcharged attendance sheet be marked by SO/JE Incharge daily and physical checking of the attendance be done by the SDO Incharge once in every fortnight.
8. SF Incharge of construction must also test check some of the muster rolls/attendance sheets so as to ensure that the same are being issued and maintained properly.
9. The Extent of responsibility/accountability, of the Junior Engineer/Sectional Officer, SDC/Clerk concerned and that of the SDO in regard to the attendance procedure, maintaining record of attendance, making entries in the Measurement Book, scrutiny of the measurement and checking arithmetical accuracy of the measurements is further laid down in the manual.
10. In addition, complete postal address (both permanent and local) of every person employed on daily wage/workcharged basis should also be maintained in Sub Divisional Office. It should be meticulously ensured that muster rolls, duly completed daily are available at site for verification by any checking authority. Its non availability would carry an adverse presumption of malafide resulting in disciplinary action.
11. Precautions to be taken by Xens/ Sr. Xens:-

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- i) Sr. Xens should issue identity card to work charged employees and these should be shown to the agency exercising the surprise checks, officer/officials making payment of wages etc.
- ii) Sr. Xen should check all the workers at the site of a work atleast once in a month in one Sub Divn. and authenticate the attendance of the Muster Roll/ Attendance Sheet. The Divisional Supdt./Accounts shall not pass the pay bill unless the checking of Sr. Xen is recorded as aforesaid.
- iii) Sr. Xen should obtain specimen signatures/Thumb impressions of the workers while checking their presence on the site of work and pass on the specimen signature/Thumb impression Sheet duly attested to the Divn. Supdt./Accounts for comparison with the said Muster Roll/Acquittance Roll after the paid vouchers are received in the Divison.

[illegible]

receipt no./V. No.	Particulars of receipt	Receipt amount	receipt by adjustment	classification	Date	V. No.	Particulars of payment	cash payment	Bank payment	payment by adjustment	classification
BA-16 no.	Adjustment of expenditure paid by employee through imprest	200	1800	24.210			Adjustment of expenditure paid by employee through imprest		chque no.	Amount	76.150- Rs1000 76.153- Rs800

ASSUMPTION: Temporary Imprest of Rs2000 was given to the employee out of which bills of rs1800 submitted by him (detail of bills paid Rs 1000 as water charges and Rs 800 as printing and stationery and balance amount was refunded by him.

Date	receipt no./V. No.	Particulars of receipt	Receipt amount	receipt adjustment	classification	Date	V. No.	Particulars of payment	cash payment	chque no.	Bank payment Amount	payment by adjustment	classification
	BA-16 no.	Adjustment of expenditure paid by employee through imprest	200	1800	24,220			Adjustment of expenditure paid by employee through imprest				1800	76,160. Rs1000 76,153- Rs800

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Solution-4(C) As per RBI guidelines, cheque issued but not presented for payment within 3 months are not to be honored by bank hence it becomes stale cheque. So in that case if issued cheque becomes stale, fresh cheque is to be issued against that cheque by following the proper procedure issued by PSPCL in this regard. However, if no fresh cheque is issued then that amount is to surrendered back to the H.O. and in no case the amount is to be utilized against any other payment. Keeping in view the above guidelines following accounting entries are passed.

S.No.	Event	Accounting entry	Voucher/book in which entry to be passed
1	Receipt of funds from H.O.	24.401 Dr. Rs 2113 24.410 Cr. Rs 2113	Journal voucher
2	Issue of cheque	76.132 Dr. Rs 2113 24.401 Cr. Rs 2113	Cash book
3	Stale cheque	46.910 Cr. Rs 2113 24.401 Cr. Rs -2113	Journal voucher
4	Surrender of Funds	24.412 Dr. Rs 2113 24.401 Cr. Rs 2113	Cash book

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Solution-5(A) As per accounts circular 04/2015 dated 07.04.2015, the amount received on account of consumer's contribution, grants and subsidies towards cost of assets shall be treated as deferred income, accounted for as reserve in the first instance and apportioned to P&L @5% of the balance outstanding under the consumer's contribution, grants & subsidies towards cost of assets at the year end. Year wise record of amount received on account of consumer's contribution, grants and subsidies is also to be maintained.

Account Code	Account Head
55.199	Consumer contribution towards cost of capital assets transferred to other income
55.299	Subsidies towards cost of capital assets transferred to other income
55.399	Grants towards cost of capital assets transferred to other income
62.999	Other income transferred from consumer contribution

Solution-5(B) Divisional accountant is to check the measurement book and provide following certificates on its completion:

- I. No page is torn out and missing and blank page have not been left uncanceled.
- II. Corrections are properly made and initialed by a responsible person.
- III. Original pencil entries are not inked over, and columns 'Contents' or 'Area' have been entered in ink.
- IV. The number and date of each voucher in which the quantities are entered for payment are noted.
- V. The entries are crossed off.
- VI. In case of cancelled measurements the reason for cancellation is signed by the person who made the measurement and the subdivisonal officer.
- VII. The index is complete.
- VIII. Each set of measurement is signed by the officer by whom they are actually made.
- IX. Each set of measurement bears, in addition to the signature of the officer or the subordinate who made the measurements, the initials of the clerk who checked the calculations and the initial of the subdivisonal officer who passed the measurement or paid the bill.

Solution-5(C) Item total cost of which is Rs 500/- or less shall be fully charged to revenue in the year in which asset is put to use. No part of such item shall, therefore, be included in the cost of fixed assets nor shall any depreciation be charged thereon. However, there are some exceptions to this rule:

- I. Item of a type for which a specific classification has been prescribed for the purpose of depreciation under the Electricity (supply) act, 1948.
- II. Items included under the classifications 'Furniture and Fixture' and 'Office equipments'.
- III. New service connection.

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Solution-5(D) It is important on the part of investigating authority to avoid delay in the investigation as in the course of prolonged investigation the concerned employee may retire and qualify for pension and once the pension is sanctioned, it can't be reduced or withheld for misconduct/fraud committed prior to retirement. Thus as a primary precaution to ensure that the employee who is subject to enquiry is not allowed to retire on pension, the investigating authority should immediately inform the Chief Accounts Officer, Pension Audit Section and the authority competent to sanction pension as well as secretary pension section. It will be the duty of these authorities to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived or it is decided by the competent authority that the result of the investigation need not be awaited.

Solution-5(E) The stock verifier in the first instance should complete the counting of an article before closing work of the day. However, if ever it is not possible to finish the counting, measuring or weighing of an article during a day, the stock of such counted, measured or weighed portion of the material should be kept quite separate from the balance in the godown which has not been counted, measured or weighed, and the stock verifier should satisfy himself the next day the two balances have not been mixed up in any way. The stock verifier is also suggested the key of the godown with storekeeper in charge should be made over to the Gazetted officer in charge of the store, so that it should not be possible for the storekeeper in charge to open the godown and to mix up the two balances.

ANSWER 1.

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- (i) Certificate of registration as SSI (Small Scale Industries) issued by concerned General Manager / District Industries Centre.
- (ii)

CE/PP&R, PSPCL	Chairman
EIC/CE (DS)	Member
Person nominated by PSERC	Member
- (iii) AP meter tariff
- (iv) In case of villages where the house owner keep milch animals (up to 4) for their lively hood covered under DS tariff. However in this case house owner keep animals in urban area therefore relevant industrial tariff should be applicable.
- (v) The minor is not eligible to sign the agreement. However, he can avail the connection through his lawful/natural guardian.
- (vi) 33/66 kV supply voltage will be given.
- (vii) The voltage variation in case of EHT Supply will be +10% & -12.5%.
- (viii) Sr. Xen/ASE (DS).
- (ix) For Street Lighting supply to Village Panchayats, a rebate of twenty five Percent over the standard tariff (i.e. energy charges and line maintenance and lamp renewal charges under all categories) shall be admissible.
- (x) Rebate @ 20 paise /kwh to AP High-Technology consumer getting supply at 11kv shall be allowed. No MMC is applicable to AP High-Technology consumer.

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Answer :2(a)

1.) Units consumed	5569768
Connected load	29687
Units per KW of load	187.62
(Units/Load)	
2.) Energy Charges	35497680
Sundry Charges	168169
Meter rent	15029
Total	35680878
Less Sundry Allowances	1830022
Total Revenue Assessed	33850856
Units consumed	5569768
Avg revenue per Unit	6.08
(Total revenue/Units)	
3.) Energy Charges	35497680
Sundry Charges	168169
Meter rent	15029
Total	35680878
Less Sundry Allowances	1830022
Total amount to be debited to Head 23.1	33850856
4.) Total Revenue Assessed	33850856
Less Revenue Realised	30878338
Debtors for SOP (1)	2972518
Total Electricity duty Assessed	4614698
Less ED Realised	3648966
Debtors for ED (2)	965732
Total IDF Assessed	1774884
Less IDF Realised	1515673
Debtors for IDF (3)	259211
Total Octroi Assessed	613763

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Less Octroi Realised	603987
Debtors for Octroi (4)	9776
Total Debtors at the end of 09/2016 (1+2+3+4)	4207237
5.) Realization of ED	3648966
Realization of IDF	1515673
Realization of Octroi	603987
Amount to be remitted to the Govt of Punjab	5768626
6.) Realisation of SOP	30878338
Total revenue assessed	33850856
Collection efficiency (Realisation/Assessment)	91.22%

Answer :2(b)

1.) Date of reading	09.03.2016
Unbilled days	22
Unbilled Units for 2015-16 (929159*22/30)	681383
2.) Revenue of previous cycle (Rs.)	6089562
Units of previous cycle (No.)	929159
Average rate per unit (Revenue/Units)	6.55
Unbilled revenue (Unbilled units*Avg rate)	4465679

Model solutions SAS Part-I 5/2017 (held in 2/2017) Part-II ²

Solution-3(a)

- (i) Any complainant, aggrieved by orders of the Forum may himself or through his Authorized representative file an appeal by making a representation in writing to the Ombudsman.
- (ii) An appeal can be filed within one month from the date of receipt of the order of the Forum.
- (iii) Ombudsman may entertain an appeal beyond one month on sufficient cause being shown by the complainant that he had reasons for not filing the representation within the aforesaid period of one month.
- (iv) The person filing the appeal shall make a deposit of 40% (Forty percent) of the amount assessed by the Forum (inclusive of amount already Deposited on this account), with the PSPCL, in cash or through demand Draft payable at the headquarters of the concerned sub-division and submits documentary evidence of such deposits with the representation.
- (v) The Ombudsman will pass an award as early as possible but in any case, Within three months from the date of receipt of a representation. Where there is Delay in disposal of a representation, the Ombudsman will record reasons for such delay.
- (vi) Interest shall be recoverable at the SBI (Base rate prevalent on first of april of the relevant year plus 2%) on the amount decided finally as recoverable by the Ombudsman. In case disputed amount is finally upheld, then the interest shall be recoverable on the amount not deposited in the first instance i.e. the pending amount. In case the disputed amount is decided to be not recoverable or partly recoverable, then PSPCL will pay interest at the SBI (Base rate prevalent on first of April of the relevant year plus 2%) on the refund amount for the period the amount remained under adjudication.

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Solution-3(b)

If the outstanding amount is found to be irrecoverable either due to the failure of the legal proceedings, or the exhaustion of all efforts and it is not intended to seek any legal remedy, the case for writing off the outstanding amount shall be framed and submitted to be competent authority. Sr./Xen/ASE(DS) is the competent authority to write off the outstanding amount of Rs. 2500/- against the DS consumer.

Solution-3(c)

The condition to waive off late payment surcharge is that LPS is not to the fault on the part of the consumer. CE/EIC(DS) is the competent authority to waive off the surcharge amount of Rs. 750/-.

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Solution-4.

CT ratio	20/5 AMP
Meter ratio	5/5 AMP
Multiply factor= CT ratio X meter own multiplier/Meter ratio	$20/5 * 1/5/5 = 4$
KWH consumption (New-Old) X MF (127273-100622.00)X4	106604 units
KVAH consumption (New-Old)X MF (129444.100-101773.50)X4	110681 units
MDI (62.560X4)	250.240 KVA
MMC (248 KVA X 188/-)	46624/-
Energy charges(110681*6.14/-)	6,79,581/-
Demand Surcharge(250.240- 248)*750/-	1680/-
Peak load violation charges	12736/-(As per table below)
Fuel cost adjustment(110681*.01/-)	1107/-
Total SOP(679581+1107+1680+12736)	695104/-
SOP for ED & infrastructure cess purpose(679581+1107)	680688/-
ED(680688*13%)	88489/-
infrastructure cess(680688*5%)	34034/-
Octroi (110681*.10)	11068/-(it is assumed that octroi is applicable)
Meter & CT PT rent(409+60)	469/-

Total bill Due

SOP	695104/-
ED	88489/-
Infrastructure cess	34034/-
Octroi	11068/-
Meter and CTP rent	469/-

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Total bill amount payable within due date		829164/-rounding 829160/-				
Total bill amount payable up to 7 days after due date		843071/-(829160+13911)				
Bill amount payable after 7 days up to 15 days after due date		863934/-(829160+34774)				
Interest @1.5% per month on gross unpaid amount including surcharge leviable after expiry of 15 days from due date till the deposit of outstanding amount						
DATE	TIME	RUNNING LOAD IN KW	ALLOWED LOAD IN KW(10% OF CD)	EXCESS LOAD	RATE OF PENALTY	PEAK LOAD VIOLATION CHARGES
8/4/16	20:00	70	22.32	47.68	50	2384
10/4/16	20:30	80	22.32	57.68	50	2884
16/4/16	20:00	79	22.32	56.68	50	2834
19/4/16	20:30	115	22.32	92.68	50	4634
					TOTAL	12736

LOAD ALLOWED DURING PEAK LOAD HOUR IS 10% OF CD= 10%OF 248=24.8KVA=22.32KW

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Answer 5(a)

CT ratio	5/5 AMP
Meter ratio	5/5 AMP
Multiply factor= CT ratio X meter own multiplier/Meter ratio	$5/5 \times 1/5/5 = 1$
KWH consumption (New-Old) X MF (530464-519436)X1	11028 units
KVAH consumption (New-Old)X MF (578244-56642)X1	11602 units ✓
MDI (42.00X1)	42.00 KVA
MMC (113.311X171=19376+25% of 19376=4844)=19376+4844=24220	24220/-
Energy charges(first 100units @6.01=601+11502 units @ 6.21=71428 total=72029+25% of 72028=18007)	90036/-
HT rebate(20paise per unit)	-2320/-
Fuel cost adjustment(11602*.01/-)	116/-
Total SOP(90036-2320+116)	87832/-
SOP for ED & infrastructure cess purpose(90036-2320+116)	87832/-
ED(87832*13%)	11418/-
infrastructure cess(87832*5%)	4392/-
Octroi (11602*.10)	1160/-
Meter & CT PT rent(409+60)	469/-

Total bill Due

SOP	87832/-
ED	11418/-
Infrastructure cess	4392/-
Octroi	1160/-
Meter and CTP rent	469/-

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(a)

Total bill amount payable within due date	105271/- Rounding to 105270/-
Total bill amount payable upto 7 days after due date	107036/-(105270+1766)
Bill amount payable after 7 days upto 15 days after due date	109685/-(105270+4415)
Interest @ 1.5% per month on gross unpaid amount including surcharge leviable after expiry of 15 days from due date till the deposit of outstanding amount	

Answer 5(b)

Supply to Dairy Farming , fish Farming, Goat Farming, mushroom farming and piggery Farming shall be billed under AP metered tariff. GOP shall pay subsidy for the diff. in tariff for the relevant industrial category and the AP metered tariff as approved by the commission.

Ques no. 1

(a)

(i) For the following items single Tenders shall be invited directly from the concerned Manufacturers/Suppliers:-

- Items of proprietary nature.
- Patents and special items to which tenders system cannot be applied with advantage, recording reasons thereof.
- Insurance through Nationalised insurance companies.

(ii) "Rate Contract" means Rate Contract entered into by the director General of Supplies and Disposal/Punjab State Power Corporation Limited/Punjab Government with the manufactures of suppliers for Supply of specific material or equipment.

(iii) Central Purchase Committee means Central purchase agency assigned by the board to procure centrally purchased items to be borne on stock as per schedule 'A'.

- a) The committee comprising of CE/MM, FA-cum-CAO/Procurement and Chief Purchase Officer with Chief Purchase Officer concerned as the convener for the procurement of Centrally Purchased items-except meters and metering equipments and workshop items.
- b) The committee comprising of CE/Metering, FA-cum CAO procurement and SE/Metering Patiala as Member/Convener for the purchase of meters and metering equipment.
- c) The committee comprising of Chief Engineer/Workshops, FA & CAO/Procurement and SE/TRW circle, PSPCL, (SE/Purchase Workshops) as Member/Convener for the purchase of workshops items.

(b) (i) Rejection of Tenders as per Works Regulations

The following type of tenders shall be rejected:-

- Tenders from contractors, who are black-listed or with whom business dealings are suspended by the Corporation.
- Tenders submitted by contractors, who did not purchase a set of tendering documents/specifications as required.
- Tenders submitted by a person in service under the Govt./Corporation or local authority.
- Tenders not accompanied by the required amount of earnest money.
- Tenders received telegraphically/through fax/through telex.

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Model Solution SAS Part-I S-1/2017 (held in 2/2017) Paper-III

- (iii) As per Works Regulations, Tenders may be re-invited after the approval of the next higher authority to the authority competent to accept the Tenders in event of:-
- Inadequacy of number of tenders i.e. less than three.
 - Unsuitability of offers.
 - Any subsequent change necessitated in technical specifications.
 - Any other compelling reasons to be recorded in writing. Inadequacy of number of tenders.
 - Any other compelling reasons to be recorded in writing.
- In case falling under the competency of WTDs/Board approval of Member incharge will be obtained.

Ques no. 2

(a) The Central Consumer Protection Council as per Consumer Protection Act, 1986 is defined as follows:-

(1) The Central Government may, by notification, establish with effect from such date as it may specify in such notification, a Council to be known as the Central Consumer Protection Council (hereinafter referred to as the Central Council).

(2) The Central Council shall consist of the following members, namely :-

(a) the Minister in charge of Consumer Affairs in the Central Government, who shall be its Chairman, and

(b) such number of other official or non-official members representing such interests as may

Objects of the Central Council

The objects of the Central Council shall be to promote and protect the rights of the consumers such as, -

(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 services, 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 a variety of goods and services at competitive prices;

(d) the right to be heard and to be assured that consumers' interests will receive due consideration at appropriate forums;

(e) the right to seek redressal against unfair trade practices or restrictive trade practices or unscrupulous exploitation of consumers; and

(f) the right to consumer education.



Model solution SAS Part-I 5/1/2017 (held in 2/2017) Paper-III

(b) As per Consumer Protection Act, 1986 "complainant" means:-

- (i) a consumer; or
- (ii) any voluntary consumer association registered under the Companies Act, 1956 (1 of 1956), or under any other law for the time being in force; or
- (iii) the Central Government or any State Government who or which makes a complaint;
- (iv) one or more consumers, where there are numerous consumers having the same interest;

(c) Duties of transmission licensees as per The Electricity (supply) Act, 2003.-

It shall be the duty of a transmission licensee—

- (a) to build, maintain and operate an efficient, co-ordinated and economical inter-State transmission system or intra-State transmission system, as the case may be;
- (b) to comply with the directions of the Regional Load Despatch Centre and the State Load Despatch Centre as the case may be;
- (c) to provide non-discriminatory open access to its transmission system for use by-
 - (i) any licensee or generating company on payment of the transmission charges; or
 - (ii) any consumer as and when such open access is Provided by the State Commission under sub-section (2) of section 42, on payment of the transmission charges and a surcharge thereon, as may be specified by the State Commission:

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

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

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

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

Ques no. 3

- (a) As per RTI Act, 2005 for following type of information is not obligatory to be furnished:-
- (i) Notwithstanding anything contained in this Act, there shall be no obligation to give any citizen,—
- (a) information, disclosure of which would prejudicially affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence;
 - (b) information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;
 - (c) information, the disclosure of which would cause a breach of privilege of Parliament or the State Legislature;
 - (d) information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;
 - (e) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;
 - (f) information received in confidence from foreign Government;
 - (g) information, the disclosure of which would endanger the life or physical safety of any person or identify the source of information or assistance given in confidence for law enforcement or security purposes;
 - (h) information which would impede the process of investigation or apprehension or prosecution of offenders;
 - (i) cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers: Provided that the decisions of Council of Ministers, the reasons thereof, and the material on the basis of which the decisions were taken shall be made public after the decision has been taken, and the matter is complete, or over: Provided further that those matters which come under the exemptions specified in this section shall not be disclosed;
 - (j) information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual unless the Central Public Information Officer or the State Public Information Officer or the appellate authority, as the case may be, is satisfied that the larger public interest justifies the disclosure of such information: Provided that the information

which cannot be denied to the Parliament or a State Legislature shall not be denied to any person.

(b) **Composition of micro and small enterprises facilitation council.-**

- 1) The Micro and Small Enterprise Facilitation Council shall consist of not less than three but not more than five members to be appointed from among the following categories, namely:
 - a) Director of Industries, by whatever name called, or any other officer not below the rank of such Director, in the Department of the State Government having administrative control of the small scale industries or, as the case may be, micro, small and medium enterprises; and
 - b) one or more office-bearers or representatives of associations of micro or small industry or enterprises in the State; and
 - c) one or more representatives of banks and financial institutions lending to micro or small enterprises; or
 - d) one or more persons having special knowledge in the field of industry, finance, law, trade or commerce.
- 2) The person appointed under clause (i) of sub-section (1) shall be the Chairperson of the Micro and Small Enterprises Facilitation Council.
- 3) The composition of the Micro and Small Enterprises Facilitation Council, the manner of filling vacancies of its members and the procedure to be followed in the discharge of their functions by the members shall be such as may be prescribed by the State Government.

Ques no. 4

(a) Following provisions are contained in Employee Conduct Regulations, 1971 regarding involvement of any employee of the Corporation in Private Trade or Employment:-

- (1) No employee of the Corporation shall, except with the previous sanction of the Corporation, engage directly or indirectly in any trade or business or undertake any other employment:

Provided that a employee may, without such sanction, undertake honorary work of social or charitable nature or occasional that this work of a literacy, artistic or scientific character, subject to the condition that his official duties do not thereby suffer; but he shall not undertake, or shall discontinue such work if so desired by the Corporation.

Provided further that if the undertaking of any such work involves holding of any elective office, he shall not seek election to any such office without the previous sanction of the Corporation.

Explanation:

Canvassing by employee of the Corporation in support of the business of insurance agency, commission agency etc., owned or managed by his wife or any other member of his family shall be deemed to be a breach of the sub-regulation.

- (2) Every employee of the Corporation shall report to the Corporation if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency.
- (3) No employee of the Corporation shall, without the previous sanction of the Corporation, except in the discharge of his official duties, take part in the registration, promotion or management of any bank or other company which is required to be registered under the Companies Act, 2013 or any other law for the time being in force or any co-operative society for commercial purposes.

Provided that employee of the Corporation may take part in the registration, promotion or management of:-

- (i) a literacy, scientific or charitable society or of a company, club or similar organization the aims & objects of which relate to promotion of sports, cultural or recreational activities, registered under the Societies Registration Act, 1860 or the Companies Act, 2013 or any other law for the time being in force; or
- (ii) a co-operative society, substantially for the benefit of employees of the Corporation registered under the Punjab Co-operative Societies Act, 1961, or any other law for the time being in force.

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Model solution SWS Part-I session 1/2017 (held in 2/17) Paper-III

(4) No employee of the Corporation may accept any fee for any work done by him for any Public body or any private person without the sanction of the prescribed authority.

(b) Role of Finance Section and Legal section in departmental disposal of Business is defined as under:-

Finance Section

- i) The Finance Section of the Board shall be consulted before the issue of orders relating to proposals which affect the funds of the Board. No section shall, without previous consultation with the Finance Section, authorise any orders (other than orders pursuant to any general delegation of powers made by the Board) which;
 - a) Either immediately or by their consequent re-percussions will, in any manner, affect the funds of the Board;
 - b) Relate to the number, grading or cadre of posts or the emoluments or other conditions of service or posts involving financial implications;
 - c) Involving proposal for abandonment of revenue or involving an expenditure for which no provision has been made in the Budget.
- ii) No appropriation shall be made by any section other than Finance Section, except in accordance with such general delegation as the Board may have made.
- iii) The views of the Finance section shall be brought on to the permanent record of the section to which the case relates and shall form part of the case.
- iv) The Finance Section may prescribe cases in which its assent may be presumed to have been given.
- v) The Finance Section may issue instructions to govern financial procedure in general in all Sections and to regulate the business of the Finance Section and the dealings of other Section with the Finance Section.

Legal Section

Whenever is proposed:-

- i) to issue a statutory regulation, notification or order or,
- ii) to sanction under a statutory power the issue of any regulation, by law, notification or order by a subordinate authority or,
- vi) To submit to Government any draft statutory regulation, notification or order for issue by them, the draft shall be referred to the Legal Section for opinion and advice.

1) All Sections shall consult the Legal Section on,

Model Solution SAS Part-I session 1/2017 (held in 2/2017) part-III (9)

- (a) The construction or statutes, Acts, Regulations and Statutory Regulations, orders and Notifications;
 - b) any general legal principles arising out of any case and;
 - c) the institution or withdrawal of any prosecution or any other legal proceedings at the instance of any section.
- (2) Every such reference shall be accompanied by an accurate statement of the facts of the case and the point or points on which the advice of the Legal Section is desired.

Ques no. 5

(i) **Division Of Profits And Dividend**

Division of profits : The profits of the company available for payment as dividend may be paid to the members, subject to any special rights relating thereto created or authorized to be created by these Articles with the approval of the Board of Directors.

Declaration of dividend : The Company in General Meeting may declare a dividend to be paid to the members according to their respective rights and interest in the profits and may fix the time for payment but no dividend so declared by the Company shall exceed the amount or percentage recommended by the Board.

Interim Dividend: The Directors may from time to time pay to the Members such interim dividends as in their judgment the financial position of the Company justifies.

(ii) **Capital And Shares**

Capital: The Authorized Share Capital of the Company is Rs. 20,000 Crores (Rupees Twenty Thousand Crores) divided into 20,00,00,00,000 (Two Thousand Crores) Equity Shares of Rs. Ten [Rs.10/-] each.

Allotment of Shares: Subject to the provisions of the Act and these Articles, the Shares that have not been issued or allotted shall be under the control of the Board of Directors who may allot or otherwise dispose of the same to such persons, on such terms and conditions, at such time, either at par at a premium, for such consideration as the Board thinks fit.

(iii) **General Meetings**

Annual General Meetings: The Company shall in each year, in addition to any other, hold General meeting at the intervals and in accordance with the provisions of the Act. The first General Meeting shall be held within 18 months from the date of incorporation of the Company. The time-lapse between 2 successive General Meetings shall not exceed 15 months.

Notice of General Meetings: Subject to sec 171, 190 and 191 of the Act, at least twenty one clear days notice in writing specifying the place, day and hour of general meetings with statement of business to be transacted at the meeting shall be served on every member in the manner provided by the Act. Provided that with the written consent of all the members entitled to receive notice of such meeting, any General meetings may be convened by such shorter notice and in such manner as those members may think fit. Provided further that any accidental omission to give notice to or non-receipt of notice by, any member or other person to whom it should be given shall not invalidate the proceedings at the meeting.

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Quorum for General Meeting: The quorum for a General Meeting of the Company shall be five members present in person. No business shall be transacted at any General Meeting unless a quorum of members is present at the time when meeting proceeds to business.

Dissolution or adjournment in absence of quorum: In the event that within half an hour from the time appointed for holding General Meeting quorum is not present, the meeting:-

- (a) If called upon the requisition of members shall stand dissolved.
- (b) In any other case shall stand adjourned to the same day in the next week at the same time and place (or if such day is a holiday, on the next working day).

If at such adjourned meeting, quorum is not present within half an hour from the time appointed for holding the meeting, the members present shall constitute the quorum.

Chairperson of General Meeting: At every General Meeting, the CMD shall be entitled to take the Chair. In the event that the CMD is not present within fifteen minutes after the time appointed for holding such meeting, the members present shall choose any other Director as Chairperson for such meeting. Provided that if no Director is present, or if all the Directors present decline to take the Chair, then the members present shall choose one of the members to be the Chairperson for such meeting.

Chairperson's decision conclusive: The Chairperson of any meeting shall be the sole judge of the validity of every vote tendered at such meeting.

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Model Solution of SAS-I/January 2017 *Chad Singh*
Paper-IV
(Service Rules and Regulation)

Ans 1(a) Basic Pension 10,000/-pm, w.e.f. 01.07.2013

Office Order No & Date	Rate of Cut on Basic Pension	Period for cut	Pension admissible
275 dated 10.12.2013	5% Cut for Three years	3 Years (From 10.12.13 to 09.12.16)	The official will draw pension @ 95% of 10,000/- pm upto 28.02.14
405 dated 01.03.2014	10% Cut for Two Years	2 Years (From 01.03.14 to 29.02.16)	The official will draw pension @ 85% of 10,000/- pm upto 03.05.14
425 dated 04.05.2014	5% Cut forever	Forever (04-05-14 to till life)	Official will draw @ 80% of 10,000/- pm from 04.05.14 to 29.02.16
			Official will draw @ 90% of 10,000/- pm from 01.03.16 to 09.12.16
			Official will draw @ 95% of 10,000/- pm from 10.12.16 to till life

So Pension Admissible in different periods is as under:-

1-07-2013 to 09-12-2013 = Rs. 10,000

10-12-2013 to 28-02-2014 = Rs.9500

1-03-2014 to 03-05-2014 = Rs. 8500

4-5-2014 to 29-02-2016 = Rs. 8000

1-03-2016 to 9-02-2016 = Rs. 9000

10-12-2016 to till life = Rs. 9500

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Model Solution SAS Part-I session 1/2017 (held in 2/7 Paper-IV)

Ans 1(b) Standard Rent of PSTCL/PSPCL accommodation rented to private party is as under:

Details	Amount (Rs.)
Cost of site and its preparation	5,00,000
Cost of wire fencing to the compound	40,000
Cost of Building	10,00,000
Cost of Garage	35,000
Cost of Boundary Wall	50,000
Total	16,25,000

$$\text{Standard Rent} = \frac{1625000 \times 127.5 \times (7.5+1.5)}{100 \times 100 \times 12} + \left\{ \frac{3000}{3} \right\} = 16,539/-$$

$$\text{Rent of Electrical Fittings} = \frac{45,000 \times 127.5 \times (7.5+4+5)}{100 \times 100 \times 12} = 789/-$$

$$\text{Rent of Sanitary & Water Installations} = \frac{40000 \times 127.5 \times (7.5+6.5)}{100 \times 100 \times 12} = 595/-$$

$$\text{Cost of Ceilings Fans} = \frac{5000 \times 127.5 \times (17)}{100 \times 100 \times 12} = 90/-$$

$$\text{Rent recoverable} = 16539 + 789 + 595 + 90 = 18,013/-$$

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model solution SAS Part-I session 1/2017 held in 2/2017 Paper-IV

Ans. 2(a)

- (i) As per Note (ii) under Regulations 27 of MSR Vol (iii) a member of board employee's family who follows him within 6 months from the date of his transfer or precedes him by not more than 1 month may be treated as accompany him.
Hence employee can claim transfer TA for the family member who shifted 15 days prior to him.
- (ii) As Per Note:-5 of Regulations 20 of MSR Vol (iii) Officers/Officials will be entitled to usual charges of local mileage allowance on journey Day.
Hence the Objection made by the accountant is not in order.
- (iii) As per Sub-Regulation (vii) of Regulation 37 of MSR Vol (iii) Prior permission of the Head of the Department of administrative department as the case may be should be obtained on the prescribed application form attached as Annexure "A" before undertaking the journey while availing the concession.
Hence Sanction for the LTC is not in order.
- (iv) As per note 5 below Regulations 20 of PSEB T.A Regulations- 1972 local mileage on days of stay is regulated as per the given statement i.e. it is restricted up-to one ordinary daily allowance instead of actual expenditure.

Ans. 2(b)

- (i) **Subsistence Allowance:**
Subsistence Allowance means a monthly payment made to an employee of corporation who is placed under suspension and is not in receipt of any other pay or leave salary.
- (ii) **Honorarium:**
Honorarium means a recurring or non-recurring payment granted to a corporation employee from the funds of the Corp. as remuneration for special work of an occasional nature or intermittent character.
- (iii) **Service Gratuity:**
An employee who has not completed 10 years qualifying service at the time of retirement is entitled to service gratuity at the rate of half month's emoluments for every complete six monthly period of service. This is admissible in lieu of pension.
- (iv) **Commutation of Pension:**
Lump sum payment received by retired employee after surrendering a portion of his pension. W.e.f. 1.4.2013 maximum 30% of basic pension can be commuted by a retiree. The commuted portion of pension shall be restored after 15 years from the actual date of communication.

Ans. 3(a)

As per MSR Part-I, Vol.-1 rule 9.17 & 9.18, A Board employee who does not join his post within his joining time is entitled to no pay or leave salary after the end of the joining time. Wilful absence from duty after the expiry of joining time may be treated as misbehaviour.

- (a) A competent authority may, in any case extend the joining time admissible under these regulations.
- (b) Within the prescribed maximum of thirty days, the appointing authority may, in case of Corporation employees under their control, extend necessary in the following circumstances:
- i) When the Corporation employee has been unable to use the ordinary mode of travelling or not withstanding due diligence on his part, has spent more time on the journey than 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 transfers.
 - iii) When the regulations have, in any particular case operated harshly, as for example when a Board employee has through no fault on his part missed a steamer or fallen sick on the journey.

Ans. 3(b)

As per Appendix- 8(II) MSR Part-2, Vol.-1 Quarantine leave is leave of absence from duty necessitated by orders not to attend office in consequence of the presence of infectious diseases in the family or household of a Board employee. Such 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 exceptional circumstances, 30 days. Any leave necessary for quarantine purposes in excess of this period shall be treated as ordinary leave. Quarantine leave may also be granted, when necessary, in continuation of other leave, subject to the above maximum except as provided in the Note below, no substitute should be appointed in place of Board employee absent on quarantine leave.

Explanation 1. Quarantine leave is not admissible in the case of a Board employee who himself contracts an infectious disease.

Explanation 2. The maximum limits of 21 and 30 days prescribed in this regulation refer to each occasion on which leave is applied for and granted.

Cholera, Small-Pox, Plague, Diphtheria, Typhus fever and Cerebrospina Meningitis and Chicken-pox may be considered as infectious diseases for the purpose of the regulation.

Ans. 3(c)

As per Reg. 8.40 of MSR Vol. 1, Part-1, a corporation employee who remains absent after the end of leave is entitled to no leave-salary for the period of such absence and that period will be debited against his leave account as though it were leave on half pay unless unless his leave is extended by the competent authority. Wilful absence from duty after the expiry of leave may be treated as misbehaviour for the purpose of Regulation 3.16. If the competent authority is satisfied that the employee could not join his duty due to reasons beyond his control, then he can sanction this period as leave of kind due.

Ans. 3(d)

As per Note 1-C below Reg. 13 of PSPCL Provident Fund Regulations 2010, when a subscriber is reported as missing, the interest shall be allowed after one year of declaration of missing i.e. registration of FIR, upto the end of the month preceding that in which payment is made or upto the end of six months after one year of registration of FIR, whichever of these periods be less.

Ans. 3(e)

In the light of Reg. 37 (xi) of T.A. Regulations, only one of them (either husband or wife) whoever is eligible for higher amount can claim Leave Travel Assistance in this case.

Ans. 4(a)

Mr. A was joined as AE on 01.07.1990 FN

promoted as Sr. Xen 01.05.2004

16 years T.B.P.S. 01.07.2006

Pay as on 31.12.2005 Rs. 14900/-

FIXATION OF PAY

Date	Pay	Grade Pay	Total Basic Pay
01.01.2006	27720	8500	36220 (16650-39100+GP 8500)
01.05.2006	28810	8500	37310
01.07.2006 (16 years of T.B.P.S.)	41300	9600	50900 (41300-67000+GP 9600)
01.07.2007	42830	9600	52430
01.07.2008	44410	9600	54010
01.07.2009	46040	9600	55640 (Financial benefit will be given from 14.08.2009, being on EOL on medical ground. As per MSR Part-1 Vol. -1 Rule 4.9(b) period be counted for increment purpose)
01.07.2010	47710	9600	57310
01.12.2012 (EOL from 01.10.2010 to 01.03.2012)	49430	9600	59030
01.12.2013	51210	9600	60810

Pay as on 31.07.2014 Rs. 60,810/-

PENSION

Total Service for pension:

Days	Months	Years	Remarks
-	01	24	
-	05	01	EOL from 01.10.10 to 01.03.12
Total	08	22	

Period of EOL from 01.09.2008 to 13.08.2009 on medical ground be counted for pension purpose.

GRATUITY

Rs. 10,00,000/- or Basic pay + ADA X Half year Service/4 whichever is less

$$= 60810 + 60810 (100\%) \times 45/4$$

$$= 121620 \times 45/4 = \text{Rs. } 13,68,225/-$$

Maximum Amount of Gratuity admissible is Rs. 10 Lac

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Model Solution SAS Part-I Session I/2017 (held in 2/17) Paper IV

BASIC PENSION

Pension Qualifying Service = 22 years 8 months

$$= 60810/2 \times 45/50 = \text{Rs. } 27365/-$$

Ans. 4(b)

As per Reg. 10 (i) of PSEB PF Regulations 1960 or PSPCL Provident Fund Regulations 2010 the amount of subscription shall be fixed by the subscriber himself subject to the following conditions:

- (a) It shall be expressed in whole rupees.
- (b) It shall be any sums so expressed not less than 8% of his emolument and not more than his total emoluments.
- (c) If the subscriber fails to fix the amount of subscription, head of the office /DDO concerned shall fix the same in accordance with provisions of clauses (a) & (b) above.

Ans. 5(a)

Under explanatory Note-7 attached to the Delegation of Powers, Heads of Departments can re-delegate the financial powers to their subordinates stationed at their head-quarters on their own responsibility and subject to other restrictions as they may like to impose, provided that the financial powers re-delegated shall, however be exercised subject to the supervision and control of the delegation officer, provided further that the re-delegated powers shall be exercised personally by such officer and shall in no circumstances be further re-delegated.

Ans. 5(b)

Following facilities/concessions are admissible to the family members of Corp. employees who die in harness:

- (i) Pension equal to last pay drawn upto the date of his actual retirement subject to acceptance of solatium in lieu of job.
- (ii) Ex-gratia grant amounting to Rs. 1 lac in normal death case and Rs. 2 lacs to 4 lacs in harness cases and Rs. 10 lacs in terrorist activity applicable w.e.f. 01.01.2006.
- (iii) Solatium subject to minimum of Rs. 3 Lacs and maximum of Rs. 5 Lacs.
- (iv) Retention of Board's accommodation upto one year from the date of death or house rent allowance for one year.
- (v) Deposit linked insurance amount of Rs. 10,000 provided the deceased employee has five years of service.
- (vi) Medical facility throughout life on same basis as is given to pensioners.
- (vii) Tution fees at Govt. rate upto graduate level.
- (viii) Gratuity at the following rate:

Service upto 1 year = Two months pay

For 1 year to 5 years = Six months pay

For 5 years to 12 years = Twelve months pay

Above 12 years = Emoluments X half yearly subject to 66 in case of class I, II, III and 70 in case of class IV, Max. 10 lacs w.e.f. 01.01.2006

Ans 5(c) GPF Statement and calculation of interest for the year 2014-15:

Sr. No.	Month	Regular Subscription (Rs.)	Refund of Advance (Rs.)	Withdrawal (Rs.)	Product (Rs.)
1	March-April	Included in the balance			700350
2	April-May	5000			705350
3	May-June	5000			710350
4	June-July	6000+8273	3000		727623
5	July-Aug	5000	3000		735623
6	Aug-Sep	5000	3000		743623
7	Sep-Oct	5000+15375	3000		766998
8	Oct-Nov	5000	3000		774998
9	Nov-Dec	5000	3000		782998
10	Dec-Jan	5000		70000	717998
11	Jan-Feb	5000+6235			729233
12	Feb-March	5000			734233
13	March	5000			739233
Total		90883	18000	70000	9568610

Interest:

Total Product	9568610/-
9568610 X 8.70%	
	69,372/-

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Summary:

Opening Balance	7,00,350/-
Add Regular Subscription (Including Arrear of DA & Pay Revision)	90,883/-
Add Refund of Advance	18,000/-
Add Accrued Interest	69,372/-
Less: Withdrawal	70,000/-
Closing Balance as on 31.03.15	8,08,605/-