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SAS-I

PAPER-1 WORKS AND STORES ACCOUNTSSUGGESTED/ GUIDELINE ANSWERSAns:1

- (a) As per AS-2(revised) "Valuation of inventories", the inventories are to be valued at the lower cost or net realizable value. In this case, the cost of inventory is Rs 10 lakhs. The net Realizable value is Rs.11,00,000\*90/100=Rs.9,90,000. So, the stock should be valued at Rs 9,90,000.

5 Marks

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

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

5 Marks

- (c) As per Manual on Capital Expenditure & Fixed Assets, Chapter-IV-Cash Transitions & Their Records, there is an exception to Para 4.3(b) i.e. the Board may authorise Divisional officers not to pass through the Cash Book earnest money received from and returned to contractors on the same day the tenders are opened, provided that the contractors concerned are required to give a stamped receipt for the money in the Register of Tenders maintained in the Divisional office and that the Register is to that extent treated as a subsidiary cash book and consequently as an accounts form.

5 Marks

- (d) As per AS 2, para21, inventories are taken lower of cost or net realisable value on an item-by-item basis:

Items	Cost Price (Rs.)	Net Realisable Value (Rs.)	Value of Closing Stock (Rs.)
X	5,600	4,960	4,960
Y	3,450	4,540	3,450
Z	1,500	2,000	1,500
<b>Total</b>	<b>10,550</b>	<b>11,500</b>	<b>9,910</b>

Hence, value of stock will be considered for Rs. 9,910 as per AS 2

5 Marks

Ans: 2

- (a) (i) Interest paid on long term borrowings – Financing Activities.  
 (ii) Income tax paid – Operating Activities.  
 (iii) Underwritings commission paid - Financing Activities.  
 (iv) Cash Credit - Financing Activities.  
 (v) Marketable Securities – Cash Equivalent/*Investing activities*

**5x2=10 Marks**

- (b) No debits will be raised when a vehicle of an O&M Division is used by another O&M Division for O&M works. In such cases a certificate shall be furnished by the Division using the vehicle, on a specified format. The certificate shall be allotted a serial number by the division owning the vehicle. In case, the certificate is not furnished within two months after the journey, the journey may be treated as a private one and debit raised for recovering the amount.

**5 Marks**

- (c) In case of loss of U-cheque in transit reported by the AU in whose favour it is issued, a certificate in the following form will be issued by the Issuing AU.

Certified that U cheque No.....Date.....  
 amounting to Rs.....was issued in favour  
 of.....(Name of AU and location code)in settlement of  
 IUT bill no..... date  
 ...../recoveries made on his behalf.  
 Supdt.(Divnl.A/cs.) Officer Incharge

On the basis of this certificate the receiving AU will pass necessary entries in his account. (U-cheque Cash Book).

**5 Marks**

**Ans: 3**

- (a) 1. In cases of urgency, the CE concerned may authorise the commencement of periodical repairs in anticipation of formal sanction to the detailed estimate subject to allocation of funds.
2. Construction works in progress on 31<sup>st</sup> March preceding may be continued pending allocation of funds.
3. if in any case, whether on ground of emergency or otherwise the Divisional officer is required, to carry out a work for which either estimate has not been sanctioned or for which no budget exists the orders of the authority should be conveyed in writing. On receipt of such written orders the officer executing the work should immediately intimate to the AO/WAD that he is incurring a liability for which there is no budget or inadequate budget, indicating the approx. amount of liability. AO/WAD shall then be responsible for bringing the facts instantly to the notice of higher financial authority with a view to necessary steps being taken either to stop the progress of work or to regularize its execution.

Verbal orders for commencement of work are to be deprecated but once these are given they should be got confirmed in writing as soon as possible thereafter.

**5 Marks**

- (b) Deciding authorities while making decision in such cases will make special reference to the following points:
- The nature and full extent of loss.
  - The defects or neglect of the rules by which the loss was rendered possible and circumstances which facilitated the shortages/loss.
  - The name of the official held personally responsible technically, directly or indirectly and wholly or partly for the loss shortage etc. and for the irregularities committed.
  - Prospects of recovery of loss from Board (now PSTCL & PSPCL) employee (s) and whether disciplinary action needs to be initiated, against the official concerned.
  - Remedial measures to safeguard such shortages/losses in future.

**5 Marks**

- (c) If the error is detected after submission of account, a journal voucher may be prepared to set the error right. A note of correction should be recorded against the incorrect entry.

**5 Marks**

- (d) As per Accounts circular 10/2011 accounting entries will be passed on in both offices as under:-

Event	Entries in Banking Wing				Entries in Divisional Office "B"			
	Dr (in Rs.)		Cr (in Rs.)		Dr (in Rs.)		Cr (in Rs.)	
On Transfer of funds	24 410	5,00,000	24 110	5,00,000	—	—	—	—
On receipt of funds	—	—	—	—	24 401	5,00,000	24 410	5,00,000
Issue of cheques by Divisional office	—	—	—	—	GH-14	4,70,000	24 401	4,70,000
Surrender of funds			24 110	(30,000)	24 412	30,000	24 401	30,000
			24 412	+(30000)				

5 Marks

- (d) As per Accounts circular 10/2011 accounting entries will be passed on in both offices as under:-

Event	Entries in Banking Wing				Entries in Divisional Office "B"			
	Dr (in Rs.)		Cr (in Rs.)		Dr (in Rs.)		Cr (in Rs.)	
On Transfer of funds	24.410	5,00,000	24.110	5,00,000	—	—	—	—
On receipt of funds	—	—	—	—	24.401	5,00,000	24.410	5,00,000
Issue of cheques by Divisional office	—	—	—	—	GH-14	4,70,000	24.401	4,70,000
Surrender of funds			24.110	-(30,000)	24.412	30,000	24.401	30,000
			24.412	+(30000)				

5 Marks

Ans: 4

a)

Particulars	Rs	Rs
<b>Operating Activities:</b>		
Cash received from sale of goods	1,40,000	
Cash received from Trade receivables	1,75,000	
Trade Commission received	50,000	3,65,000
Less:		
Payment For Cash Purchases	1,20,000	
Payment to Trade Payables	1,57,000	
Office and Selling Expenses	75,000	
Payment For Income Tax	30,000	(3,82,000)
<b>Net Cash Flow used in Operating Activities</b>		<b>(17,000)</b>

15 Marks

b) A Disbursing officer has to satisfy not only himself but also to audit,

1. That a claim which has been accepted is valid, that a voucher is a complete proof of the payments which it supports and that an account is correct in all respects.
2. That all the accounts are so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bonafides of the transactions.
3. That the records of payment, measurements and transactions in general must be so clear explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in the Court of Law.
4. That all the transactions involving giving and taking of cash, stores, other properties, rights, privileges and concessions which have money values should be brought to account.
5. That the record of transactions of receipt or expenditure is made at once under the final or the debit or remittance head to which it pertains, if that be known, if it is not known, it should be classified temporarily under deposits if a receipt or under Misc. advance if a charge.

5 Marks



**Ans: 5**

- a) As per reg. 15.8 of chapter XV of CEFA material at site of all the works which were in progress on the last day of financial year shall be verified physically with paper Balance as per register and submitted to Divisional office. It is however not necessary that the Balance should be verified at the close of year if,
- (i) The work has been under construction for not more than 3 months
  - (ii) The account of works are expected to be closed within 3 months or
  - (iii) The balances were verified at any time during year.

**5 Marks**

- b) The Gain on sale of assets is accounted for as under:-

	DR	CR
Gain upto original cost of assets	Cash/Bank	GH 62.4
Gain in excess of original cost of assets		GH 56.2 (Capital Reserve)

**5 Marks**

- c) Closing balance as on 30.04.2019 for the cash book of Executive Engineer/A- Division PSPCL, Patiala is as under:-

1) Notes and coins	= 250/-
2) Revenue Stamps	= 10/-
3) Self cheque	= 500/-
Closing Balance	= 760/-

**5 Marks**

- d) Secured advance is a term applied specifically to an advance made on the security of material brought to the site of work to a contractor whose contract is for the completed items of work. Thus the secured advance cannot be given on the material which has not been brought to the site of work.

**5 Marks**

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Sol. 1 Electricity Bill of LS Consumer of Ludhiana

		Amount
Consumption(KVAH)	$(275456-253167) = 2228900$ units	
	$22.289 \times 100 \times 1/1$	
Rate	5.98/-	
HT Rebate	0.25 Paisa	
Fixed Charges	260/-	
Minimum Rate	4.45/-	
Fuel Surcharge	5 paisa	
Energy Charges	$22.28.900 \times 5.98$	1,33,28,822
Fixed charges(4/10/19 to 2/11/19)=29 days	$7000 \times 80\% = 5600 \times 29 \times 12$ 365	13,88,186
HT Rebate	$(22,28,900 - 7,12,800) = 15,16,100 \times .25$	37,90,25
Fuel Surcharge	$22,28,900 \times .05$	1,11,445
Rebate of 1.25 on 7,12,800/- but restrict to 4.45/-	$7,12,800 \times 0.55$	3,92,040
Total		1,40,57,388
Less: Govt. Subsidy	$22,28,900 \times 0.98$	21,84,322
Net Sale of Power		1,18,73,066
MT	2%	2,37,461
ED/IDF	18%	21,37,152
Cow Cess	Not Applicable in Ludhiana	0
Total Recoverable Amount		1,42,47,679

Note : Meter Rent- 1.2 paisa of CT/PT Unit & 1.45 paisa of Cost of meter.

If Payment is made with in 7 Days – No surcharge

If payment is not made within 7 days = 2% surcharge on 11873066/- will be leviable.

If payment is not made within 15 days = 5% surcharge on 11873066/- will be leviable.

(20)



### Solution 2(a)

#### Calculation of Connected Load:

a) Fans : (22*.06)	=	1.320kw
b) Lamps: (16*.04)	=	0.640kw
c) ACs : (4*4)	=	16.000kw
d) Wall Sockets: (17*1/3*.06)	=	0.360kw
e) 3 Phase power sockets: (13/2=7*6)	=	42.000kw
f) Geysers :	=	NIL
g) Refrigerators: (2*2)	=	4.000 kw
<b>Total connected Load</b>	=	<b>64.320kw</b>

#### Various Charges to be deposited by consumer:

	Amount (in Rs.)
Units (kwh)	(L*D*H*F)(64.32*25*12*.40*12) =92,621 Kwh
Units (Kvah)	92621/.90=102912 Kvah
Energy Charges	102912*6.27*2 12,90,516.48
Fixed Charges	64.32/.90*80%*110*12*2 1,50,937.60
SOP	(Energy Charges + Fixed Charges) 14,41,454.08
Electricity Duty	(SOP*13%) (14,41,454.08*13%) 1,87,389.03
IDF	(SOP*5%) (14,41,454.08*5%) 72,072.70
Municipal Tax	(SOP*2%) (14,41,454.08*2%) 28,829.08
Load Surcharge	59*1000 59,000.00
Compounding Charges	5000*6 30,000.00
Total	18,18,744.89

Note :

1. If the candidate has opted to regularize the detected load, ACD & Service Connection Charges will also be recovered.
2. The amount deposited by the consumer in last one year from the date of checking will be got subtracted from the above amount.

(15)

Sol. 2 (b)

- i) The seasonal industries such as cotton ginning, pressing and bailing plants, rice shellers, rice bran stabilization units (without T.G. Sets), Kinnow grading & Waxing Centers shall not be required to serve advance notice before starting or closing the unit.
- ii) Seasonal industries such as Maize Dryer Plants, Food (including fruits and vegetables) processing, packaging and storage units shall be required to intimate the period of their season subject to maximum 9 months by 31st May or one month prior to start of season, whichever is earlier.

(5)

Sol. 3(a)

Total Energy Sold	Metered Sale + AP consumption i.e. (30210+11120) = 41330 MU's
Net Input Energy at Distribution level	Net Energy Generation + Net Power Purchase - Transmission Losses i.e. (16180+32234-1672) = 46742 MU's
Revenue Realized	Revenue from Sale of energy + Opening Trade Receivable - Closing Trade Receivable + Opening debtors for subsidy - Closing debtors for subsidy i.e. (22931+1046-1254+1790-2703) = 21810 crore
Billing Efficiency	$\frac{\text{Total Energy Sold}}{\text{Net Input energy at distribution level}} \times 100$ = $\frac{41330}{46742} \times 100$ = 88.42%
Collection Efficiency	$\frac{\text{Revenue Realized}}{\text{Revenue Booked}} \times 100$ = $\frac{21810}{22931} \times 100$ = 95.11%
AT&C Losses	= 100% - (Billing Efficiency X Collection Efficiency) = 100% - (88.42% X 95.11%) = 100% - 84.10% = 15.90%

(12)

Sol. 3(b)

$$\begin{aligned}
 \text{(i) Unbilled Revenue} &= \frac{\text{Rs. 18 Lacs} \times 12 \text{ days}}{30 \text{ days}} = 7.20 \text{ Lacs} \\
 \text{(ii) Unbilled Units} &= \frac{\text{Rs. 10 Lacs} \times 12 \text{ days}}{30 \text{ days}} = 4 \text{ Lacs}
 \end{aligned}$$

The necessary accounting Entries is to as under:-

23.4 Provision for unbilled Revenue Dr 7.20 Lacs  
 61.2 Revenue for SOP Cr 7.20 Lacs

The Entry for provision is to be reversed in monthly Account of April as under:-

23.4 Provision for unbilled Revenue (-) Dr 7.20 Lacs  
 61.2 Revenue for SOP (-) Cr 7.20 Lacs

(8)

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Sol.4 (a)

Assessing Officers designated under Section 126 of the Act by the Govt. of Punjab vide Notification No. 1/60/03-EB(PR)/1186 dated 27.12.04

Sr.No	Category of Consumers	Assessing Officers
1	All HT Consumers above 1MW load	CEs/Distribution of Respective Zone
2	All HT Consumers upto 1 MW	SEs/Dy.CEs/Distribution of the respective circle.
3	All LT Industrial Consumers	Sr.Xens/Addl.SEs/Distribution of the respective division.
4	All other LT consumers	Assistant Engineer/ Assistant Executive Engineers/Executive Engineers of respective Distribution sub-division.

Appellate Authorities u/s127 of Indian Electricity Act 2003

Category of Consumer	Appellate Authority	
	Authority	Distribution Zone of PSPCL
For Appeals by all HT consumers above 1 MW load	Director/Technical, PSTCL	All Zones
For Appeals by all HT consumers upto 1 MW load	CE/TS,PSTCL	South
	CE/P&M,PSTCL	Central
	CE/HR, IT and S&D ,PSTCL	Border and North
	CE/SI,DC,PSTCL	West
For appeals by all LT Industrial consumers	SE/P&M, PSTCL, Patiala	South
	SE/P&M,PSTCL, Ludhiana	Central
	SE/P&M, PSTCL, Jalandhar	North
	SE/P&M,PSTCL, Amritsar	Border
	SE SE/P&M,PSTCL,Bathinda	West
For Appeals by all other LT consumers	Sr. Xen /P&M, PSTCL, Patiala	South
	Sr.Xen /P&M, PSTCL, Lalton kalan	Central
	Sr.Xen /P&M,PSTCL, Jamsher	North
	Sr.Xen /P&M, PSTCL, Bathinda	West
	Sr.Xen /P&M,PSTCL, Civil line Amritsar	Border

(10)

b

Sol. 4(b)

As per regulation no. 18.2.2 of Electricity supply instruction Manual, 2018- AP consumers are required to comply with the following :-

- a) Delivery pipe should not be more than two feet above the ground level/water channel except for the consumers having an underground irrigation system.

As the agricultural consumer is not having underground irrigation system and delivery pipe is 5 feet above the ground level water channel, so the consumer is not complying with the above guidelines. As such consumer is liable to pay surcharge as per General conditions of Tariff.

(5)

Sol.4(c)

**Change of site of connection before actual release of connection:** The applicant for a tube well connection can apply for change of site of connection due to unsuitability of land/water or sale of original land and purchase at a different place or any other genuine reasons. Change in site shall be allowed by the AE/AEE/XEN (DS), Sr.Xen/ ASE (DS), SE/Dy.CE (DS) and EIC/CE/DS within their jurisdiction. Where change in site involves change of sub-division/division/ circle/ zone, inter seniority shall be assigned as per original date of registration in the new sub division where application is so transferred. In case of shifting of site from one zone to another is involved, approval of EIC/CE/Commercial, shall be required. The applicant shall submit a proof of the ownership of the land where he wants to get the connection due to change of site.

(5)

**Sol.5 (a)**

Following is the accounting procedure in respect of amount received for release of connection to Dera/Dhanies:-

- 1) The expenditure shall be booked under account code 14 (14.603, 14.541/542 etc.) capital works in progress and will be transferred to account code 10 at the commissioning of the assets as usual.
- 2) The office of Financial Advisor will receive the amount from the Govt. of Pb. Through PIDB and credit the same to Account code 47.309.
- 3) The office of Financial Advisor will issue the U-Cheque by debiting account code 47.309. Accounting unit will credit this amount to 55.303 by contra debiting to 37.000.

**Sol.5 (b)**

The rates for cross subsidy surcharge for various categories of consumers are as under:-

Sr.No.	Categories of consumers	Surcharge
1	<b>Large Supply</b>	
	i) General Industry	40 Paise/Kwh
	ii) PIU/Arc Furnace	66 Paise/Kwh
2	Domestic Supply	18 Paise/Kwh
3	Non-Residential Supply	125 Paise/Kwh
4	Bulk supply	62 Paise/Kwh
5	Railway Traction	100 Paise/Kwh

**Sol.5 (c)****Security to be provided by the Cable TV operator to PSPCL for hiring of poles.**

A Bank Guarantee of an amount equivalent to 3 months of monthly rentals inclusive of taxes/statutory levies, etc valid for a period of 1 year shall be submitted by the network operator within 30 days from the date of signing of agreement which shall be renewed every year for requisite value as per applicable rates for the relevant year.

**Sol.5(d)**

For claiming the benefit of reduced energy charges, the maximum annual consumption in any of the last two financial years shall be taken as threshold. In case, the period is less than two financial years i.e. if connection has been released after 31.03.2017, reduced Energy Charge shall not be permissible for the FY 2019-20.

As the industrial connection was released on 01.05.2017, the consumer can't claim the benefit of reduced energy charges.

(5\*4=20)



Model Solution of SAS Part-1

Paper- 3<sup>rd</sup>

Acts, Rules and Regulations

Session -1/2020

Ans 1 (i)

(a). Rejection of Tenders as per works regulations 1997:

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./corporations or local authority.
- Tenders not accompanied by the required amount of earnest money.
- Tenders received telegraphically/through fax/through telex.

(b). As per Works Regulations 1997, Tenders may be reinvited after the approval of the next higher authority to the authority competent to accept the tenders in the 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 failing under the competency of WTDs/Board approval of member incharge will be obtained.



**Ans.1(ii)** As per Purchase Regulation, 2017 the various purchase committees competent to accept tenders under normal rules to the extent of powers delegated to them by the Board from time to time are as under:

a) **Whole time directors (WTD):** The committee comprising of the chairman and other members of the board, appointed on full time basis with the company secretary as the convener,

b) **Central purchase committee:**

i) The committee comprising of CE/MM, FA-cum-CAO/ procurement and chief purchase officer as the convener for procurement of centrally purchased items-except meters & metering equipments & workshop items.

ii) The committee comprising of CE/Metering FA-cum CAO/procurement & SE/Metering patiala as member/ convener for purchase of meters and metering equipment.

iii) The committee comprising of CE/workshop, FA & CAO/procurement and SE/TRW circle, PSEB ludhiana, as member/convener for purchase of workshops items.

c). **Project Purchase committee(PPC):**

The committee comprising of CE concerned DY. CAO concerned and directors/SE concerned, where the concerned directors/SE will be convener.

Provided that chief controller finance shall be a member of project purchase committee of the capital TS organization instead of Dy.CAO.

d). **Purchase committee (general):**

The committee comprising of SE Personnel and Dy CAO to be nominated by member/finance and accounts and Dy secretary incharge of P & S secretary with Dy secretary as the convener.

**NOTE:** The SMO shall be additional member of this committee in respect of medicines and hospital apparatus required for the companies dispensary.

e). **Officers of the company:**

In accordance of the power delgated from time to time by the company.

#### DELEGATION OF POWER:

Competent authority	Open tenders	Limited tenders	single tenders
Board	Full powers	Full powers	Full powers
Whole Time Directors	Full powers	Full powers	Full powers
CentralPurchaseCommittee/Project purchase committee	Rs. 4 crores	Rs. 2 crores	Rs. 1 Crore
Purchase committee(General)	Rs. 1 Crore	Rs. 40 lacs	Rs. 20 lacs
Officers of Board	In accordance with powers delegated to them by Board from time to time.		

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As per Purchase Regulations, clause no. 12, earnest money for tenders:

1 (iii) i) In case of open and limited tenders, the tenders shall be required to submit earnest money to the following rates in the form of PSPCL cash receipt/bank draft along with the tenders:

a. Tenders valuing upto 5,00,000/- and spot tenders.	Nil
b. Tenders is valuing above rs. 5,00,000/- (other than spot tenders)	@2% tenders value rounded of to a multiple of rupees 10/- on the hire side, subject to a minimum of Rs. 10,000/- & a maximum of Rs. 20 lac.

(ii) The following shall be exempted from depositing the earnest money:-

a). Public sector undertakings owned by Punjab Govt./ Central Govt./ Other state Govt. supplying material directly through units owned by them subject to submission of documentary evidence of Govt. ownership. Exemption shall not be applicable if the tenders is submitted for supply of material through private unit/manufacturer.

b). Suppliers having permanent earnest money deposit of rs. 25 lacs with the PSPCL provided that a certificate to this effect issued by the nodal authority i.e AO(CPC/MM) of PSPCL, during 6 months immediately preceeding the due date for tender opening and showing the serial no./account no. allotted no. in the permanent earnest money deposit register shall be submitted by the tenderers in the envolep of earnest money.

Permanent earnest money deposit shall be centralised for entire PSPCL i.e it will be valid for all offices/organizations under PSPCL.

4

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2(i)

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.

**Ans 2 (ii).** Role of Finance section and legal section in departmental disposal of Business as per Business Conduct Regulations is as under:-

#### Finance Section

i) The Finance Section of the Board/PSPCL, shall be consulted before the issue of orders relating to proposals which affects the funds of the Board. No section shall without previous consultation with the Finance Section, authorize any other (other than orders pursuant to any general delegation of powers made by the Board) which:

a). Either immediately or by their consequent re-percussion will, in any manner, affects 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 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 the financial procedure in general in all sections and to regulate the business of the Finance Section and the dealings of other sections with the Finance Section.

### Legal Section

Whenever it is proposed:-

- i) to issue 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,
- iii). 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.

All Sections shall consult the Legal Section on,

- 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.

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 Legal Section is desired.

Ans 2(iii)

As per clauses (34) of the Article of Association of PSPCL, 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. In the event that within half an hour from the time appointed for holding a 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 adjourn to the same day in the next week at the same time and place (or if such day is 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 meetings the members present shall constitute the quorum.



a) Section 61. (Tariff regulations):

The Appropriate Commission shall, subject to the provisions of this Act, specify the terms and conditions for the determination of tariff, and in doing so, shall be guided by the following, namely:-

- (a) the principles and methodologies specified by the Central Commission for determination of the tariff applicable to generating companies and transmission licensees;
- (b) the generation, transmission, distribution and supply of electricity are conducted on commercial principles;
- (c) the factors which would encourage competition, efficiency, economical use of the resources, good performance and optimum investments;
- (d) safeguarding of consumers' interest and at the same time, recovery of the cost of electricity in a reasonable manner;
- (e) the principles rewarding efficiency in performance;
- (f) multi year tariff principles;
- (g) that the tariff progressively reflects the cost of supply of electricity and also, reduces cross-subsidies in the manner specified by the Appropriate Commission;
- (h) the promotion of co-generation and generation of electricity from renewable sources of energy;
- (i) the National Electricity Policy and tariff policy:

Provided that the terms and conditions for determination of tariff under the Electricity (Supply) Act, 1948, the Electricity Regulatory Commission Act, 1998 and the enactments specified in the Schedule as they stood immediately before the appointed date, shall continue to apply for a period of one year or until the terms and conditions for tariff are specified under this section, whichever is earlier.

Ans 3 (b) Section 9. (Captive generation):

- (1) Notwithstanding anything contained in this Act, a person may construct, maintain or operate a captive generating plant and dedicated transmission lines:

Provided that the supply of electricity from the captive generating plant through the grid shall be regulated in the same manner as the generating station of a generating company.  
1[Provided further that no licence shall be required under this Act for supply of electricity generated from a captive generating plant to any licensee in accordance with the provisions of this Act and the rules and regulations made thereunder and to any consumer subject to the regulations made under subsection (2) of section 42.]



(2) Every person, who has constructed a captive generating plant and maintains and operates such plant, shall have the right to open access for the purposes of carrying electricity from his captive generating plant to the destination of his use: Provided that such open access shall be subject to availability of adequate transmission facility and such availability of transmission facility shall be determined by the Central Transmission Utility or the State Transmission Utility, as the case may be: Provided further that any dispute regarding the availability of transmission facility shall be adjudicated upon by the Appropriate Commission.

**s 3 (c) Section 100. (Accounts and audit of Central Commission):**

- (1) The Central Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor General of India.
- (2) The accounts of the Central Commission shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Central Commission to the Comptroller and Auditor General of India.
- (3) The Comptroller and Auditor-General of India and any person appointed by him in connection with the auditing of the accounts of the Central Commission under this Act shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor-General of India has in connection with the audit of the Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Central Commission.
- (4) The accounts of the Central Commission, as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf, together with the audit report thereon, shall be forwarded annually to the Central Government and that Government shall cause the same to be laid, as soon as may be after it is received, before each House of Parliament.

⑧

Ms of SAs-I 15-1/2020 P-3

1. The Central Government shall, by notification in the Official Gazette, constitute a body to be known as the Central Information Commission to exercise the powers conferred on, and to perform the function assigned to, it under this Act.
2. The Central Information Commission shall consist of-
  - a. the Chief Information Commissioner; and
  - b. such number of Central Information Commissioner not exceeding ten, as may be deemed necessary.
3. The Chief Information Commissioner and Information Commissioners shall be appointed by the President on the recommendation of a committee consisting of-
  - i). the Prime Minister, who shall be the Chairperson of the Committee;
  - ii). the Leader of Opposition in the Lok Sabha; and
  - iii). a Union Cabinet Minister to be nominated by the Prime Minister.

Explanation:- For the purposes of removal doubts, it is hereby declared that where the Leader of Opposition in the House of the People has not been recognised as such the Leader of the single largest group in opposition of the Government in the House of the people shall be deemed to be the Leader of Opposition.

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

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

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

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

Ans 4 (ii).

**Information:** Means any material in any form, including records, documents, memos, e-mails, opinions, advices, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form and information relating to any private body which can be accessed by a public authority under any other law for the time being informed.

**Public authority:** Means any authority body and institutions of self-government established or constituted:

- a) by or under the constitution
- b) by any other law made by parliament.
- c) by any other law made by state legislations.
- d). by notifications issued or order made by the appropriate Government and includes anybody owned controlled or substantially financed, non-government organization substantially financed directly or indirectly by funds provided by the appropriate Govt.

Ans 4(iii).

As per Section 19 of the Right to Information Act, 2005, Appellate Authorities are as under:

- **First Appeal:** First appeal to the officer senior in rank to the Public Information Officer in the concerned Public Authority within 30 days from the expiry of the prescribed time limit or from the receipt of the decision (delay may be condoned by the appellate Authority if sufficient cause is shown).
- **Second Appeal:** Second appeal to the Central Information Commission or the State Information Commission as the case may be within 90 days of the date on which the decision was given or should have been made by the First Appellate Authority (delay may be condoned by the commission if sufficient cause is shown).
- **Third party:** Third party appeal against Public Information Officer's decision must be filed within 30 days before first Appellate Authority and within 90 days of the decision on the first appeal before the appropriate Information Commission which is the second appellate Authority.
- **Burden of proving that denial of information was justified lies with the Public Information Officer.**
- **First Appeal shall be disposed of within 30 days from the date of its receipt. Period extendable by 15 days if necessary.**

MS of SAQ-I/S-1/2020/P-3

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

1). No employee of the corporations 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 in 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.

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.



Ans 5(ii). Provisions relating to Delayed Payments to Micro and small enterprises, are as under:

- i) **Liability of buyer to make payment:-** where any supplier supplies any goods or renders any services to any buyer, the buyer shall make payment therefore on or before the date agreed upon between him and the supplier in writing or, where there is no agreement in this behalf, before the appointed day. Provided that in no case the period agreed upon between the supplier and the buyer in writing shall exceed forty-five days from the day of acceptance or the day of deemed acceptance.
- ii) **Date from which and rate at which interest is payable:-** where any buyer fails to make payment of the amount to the supplier, as required under section 15 the buyer shall, notwithstanding anything contained in any agreement between the buyer and the supplier or in any law for the time being in force, be liable to pay compounding interest with monthly less to the supplier on that amount from the appointed day or, as the case may be from the date immediately following the date agreed upon, at three times of the bank rate notified by the Reserve Bank.
- iii) **Recovery of amount due:-** For any goods supplied or services rendered by the supplier the buyer shall be liable to pay the amount with interest thereon as provided under section 16 (point ii above).
- iv) **Reference to micro and small enterprises facilitation council:-** Notwithstanding anything contained in any other law for the time being in force any party to a dispute may, with regard to any amount due under section 17, make a reference to the Micro and Small Enterprises Facilitation Council. Every reference made under this section shall be decided within a period of ninety days from the date of making such a reference.
- v) **Application for setting aside decree, award or order:-** No application for setting aside any decree, award or other order made either by the Council itself or by any institution or centre providing alternate dispute resolution services to which a reference is made by the Council, shall be entertained by any court unless the appellant (not being a supplier) had deposited with it seventy-five percent of the amount in terms of the decree, award or, as the case may be the other order in the manner directed by such court: Provided that pending disposal of the application to set aside the decree, award or order, the court shall order that such percentage of the amount deposited shall be paid to the supplier, as it considers reasonable under the circumstances of the case subject to such conditions as it deems necessary to impose.
- vi) **Requirement to specify unpaid amount with interest in the annual statement of accounts:-** Where any buyer is required to get his annual accounts audited under any law for the time being in force, such buyer shall furnish the following additional information in his annual statement of accounts, namely the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each

under:

is or

(1) (12)

M.S. of SAE-I/S-1/2020/P-3

accounting year; the amount of interest paid by the buyer in terms of section 16, along with the amounts of the payments made to the supplier beyond the appointed day during each accounting year.

vii) **Interest not to be allowed as deduction from income:**-Notwithstanding anything contained in the Income Tax Act, 1961, the amount of interest payable or paid by any buyer, under or in accordance with the provisions of this Act, shall not, for the purposes of computations of income under the Income Tax Act, 1961, be allowed as deduction.



M/s of Paper-IV -(SAS-I)-Model Solution |S-1| 2020  
(Service, Rules and Regulations)

**Ans. of Q.No.1(a)**

(i) Calculation of Interest for the financial year 2018-19

Sr. No.	Month	Subscription in Rs.	Recovery of Advance in Rs.	Withdrawal in Rs.	Balance/Product	Interest for the FY2018-19
1	March-April	Includes in Opening Balance			16,50,000	
2	April-May	12,000	---	6,00,000	10,62,000	
3	May-June	12,000	---	---	10,74,000	
4	June-July	12,000	---	---	10,86,000	
5	July-August	12,000	---	3,50,000	7,48,000	
6	August-Sept.	12,000	---	---	7,60,000	$\frac{63,80,000 \times 7.6\%}{12}$ =40,407/-
7	Sept.-Oct.	12,000	35,000	---	8,07,000	
8	Oct.-Nov.	15,000	35,000	---	8,57,000	
9	Nov.-Dec.	15,000	35,000	---	9,07,000	
10	Dec.-Jan.	15,000	35,000	---	9,57,000	
11	Jan.-Feb.	15,000	35,000	---	10,07,000	
12	Feb.-March	15,000	35,000	---	10,57,000	$\frac{55,92,000 \times 8\%}{12}$ =37,280/-
13	March-April	15,000	35,000	---	---	
	<b>TOTAL</b>	<b>1,62,000</b>	<b>2,45,000</b>	<b>9,50,000</b>		<b>Rs.77,687/-</b>

(Marks-10)

(ii) Abstract of total amount as on 31.03.2019

	Opening Balance as on 01.04.2018	16,50,000
Add	Deposited during current year	4,07,000
	(Subscription+Recovery of Adv.)	
Add	Interest for the year 2018-19	77,687
	<b>Total</b>	<b>21,34,687</b>
Less	Withdrawals	9,50,000
	<b>Closing Balance</b>	<b>11,84,687</b>

(Marks-3)

Ans. of Q.No.1(b)

As per Annexure-P of PSPCL Provident Fund Regulations, the following documents are required to be submitted by the retiree:-

1. Prescribed application form as per Annexure-J
2. G.P. Fund Pass Book completed in all respects w.e.f.4/87 onwards.
3. Self attested affidavit as prescribed in Annexure-K
4. Copy of retirement order

The following documents are required to be submitted by the member of the family of subscriber in case of his death:-

1. Prescribed application form as per Annexure-J
2. G.P. Fund Pass Book completed in all respects w.e.f.4/87 onwards.
3. Self attested affidavit as prescribed in Annexure-L
4. Self attested affidavit from daughters/married, widow daughter if any, widow daughter in law if any being no objection certificate for payment to the applicant.
5. Succession certificate, if the subscriber has no family.
6. Self attested affidavit as per Annexure-M, if the subscriber has no family
7. Self attested affidavit from other successors in favour of applicant, if the subscriber has no family

(Marks-7)

**Ans. of Q.No.2(a)**

(i) The of Mr. A shall be fixed as under:-

Date	Pay Band with Grade Pay (10900-34800+4850)	Pay Band with Grade Pay (10900-34800+5100)
1.11.2018	27390	-
1.03.2019	(27390)	28470 (27390+830+250 diff. of GP) on promotion
1.05.2019	27390 On reversion	On reversion
30.09.2019	27390	-
Retirement		

(Marks-4)

**Calculation of Pension**

Average of Last 10 month's basic pay

$$12/2018 \text{ to } 2/2019 = 27390 \times 3 = 82170$$

$$3/2019 \text{ to } 4/2019 = 28470 \times 2 = 56940$$

$$5/2019 \text{ to } 9/2019 = 27390 \times 5 = 136950$$

$$\text{Average of last 10 months} = 276060/10 = \text{Rs.}27606/-$$

$$\text{Last Pay Drawn} = 27390$$

Since the average of last 10 months basic pay is more than last pay drawn so the pension will be calculated on this average pay (FC 18/2009)

$$\text{Monthly Basic Pension} = 27606 \times 50\% = 13803$$

$$\text{Total qualifying Service} = 31 \text{ years and 6 months (63 Half yearly)}$$

Full Pension is admissible after 25 years of qualifying service (FC 4/2012 & 2/2015) so his monthly pension will be Rs.13803/- +IR & DA admissible from time to time

(Marks-5)

PTO

**DCRG**

No. of half yearly of qualifying service =  $31 \times 2 = 62 + 1 = 63$

Emoluments for the purpose of DCRG = (Last pay drawn + IR) + DA  
admissible on 30.09.2019 =  $27390 + 1370 + 39976$  (139% of  $27390 + 1370$ )  
= 68736/-

DCRG = Emoluments x no. of half yearly (Max.66)

4

=  $\frac{68736 \times 63}{4} = 1082592$ /- but maximum to Rs.10 Lakhs only.

4

**(Marks-3)**

**Commuted value of pension**

30% of (basic pension + IR)  $\times 12 \times$  commuted value corresponding to age  
next birthday i.e. 59<sup>th</sup> years = 8.371

=  $30\% (13803 + 690) \times 12 \times 8.371 = 436665$ /-

**(Marks-3)**

**Ans. of Q.No.2(b)**

As per Regulation 8.40 of MSR Vol-I, Part-I, 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 his leave is extended by the competent authority. Wilful absence from duty after 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.

**(Marks-5)**

**Ans. of Q.No.3(a)**

As per Regulation 7.5 of MSR Vol I Part I, The appointing authority may permit to a person withdraw his resignation in public interest on the following conditions namely:-

- (i) That the resignation was tendered by the Corporation employee for some compelling reasons which did not involve any reflection on his integrity, efficiency or conduct and the request for withdrawal of the resignation has been made as a result of a material change in the circumstances which originally compelled him to tender the resignation.
- (ii) That during the period intervening between the date on which the resignation became effective and the date on which the request for withdrawal was made, the conduct of the person concerned was in no way improper;
- (iii) That the period of absence from duty between the date on which the resignation became effective and the date on which the person is allowed to resume duty as a result of permission to withdraw the resignation is more than ninety days;
- (iv) That the aforementioned period of ninety days shall be observed in the manner that the employee concerned should put in his application for withdrawal of resignation within two months of being relieved and the same should as far as possible be processed within a period of one month; and
- (v) That the post, which was vacated by the corporation employee on the acceptance of his resignation or any other comparable post, is available.

**(Marks-5)**

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

- (i) As per note ii under Regulation 27 of MSR Vol-I Part-III, a member of Corporation employee's family who follows him within 6 months from the date of his transfer or precedes him by not more than one 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 provision (iii) of Regulation 13 of MSR Vol-I Part-III, A full daily allowance shall be admissible for journey beyond 25 km from the HQ, if the period of tour is 6 hour or more, if the period of absence is less than 6 hours, half daily allowance shall be admissible. Hence the employee's claim of half daily allowance is correct.
- (iii) As per provision (iii) of Regulation 13 of MSR Vol-I Part-III, journey beyond 8 kms & within 25 kms of the place of duty shall

PTO



be treated as local journey. Daily allowance shall be admissible for a calendar day at half of the normal rate, irrespective of the period of absence, if the employee returns to the HQ the same day, but such a journey involves night stay, an employee shall be entitled to normal travelling allowance. Hence the claim of two dailies by the employee is correct.

- (iv) As per note-5 of Regulation 20 of MSR Vol-I Part-III, Officers/ Officials will be entitled to usual charges of local mileage allowance on journey day. Hence the objection raised by the Divisional is not in order.
- (v) As per Sub Regulation (vii) of Regulation 37 of MSR Vol-I Part-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.

(Marks-5X3=15)

**Ans. of Q.No.4(a)**

- i) The case is covered under Regulation 14 of PSEB Punishment & Appeals Regulations, 1971 and hence is in order.
- ii) Regulation 11 of PSEB Punishment & Appeals Regulations, 1971 provides that the probationer shall be given an opportunity to show cause before orders are passed by the authority competent to terminate the appointment. As such the action is not in order.
- iii) As per Regulation 4 of PSEB Punishment & Appeals Regulations, 1971, where the order of suspension is made by an authority lower than the appointing authority or any other authority empowered in that behalf by the Board. Such authority shall forthwith report to the appointing authority the circumstances in which the order was made.
- iv) As per Regulation 9 (2) of PSEB Punishment & Appeals Regulations, 1971, the punishing authority shall, if, it disagrees with the findings of the enquiring authority on any article of charge, record its reasons for his disagreement & records its own findings on such charge, if the evidence on record is sufficient for the purpose.

(MARKS 4X3=12)

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

Following facilities/concessions are admissible to the family members of the Corporation who die in harness:-

- i) Pension equal to last pay drawn up to the date of his actual retirement subject to acceptance of solatium in lieu of job.
- ii) Ex-gratia grant amounting to Rs. 1 Lakh in normal death case and Rs. 2 Lakh to 4 Lakh in harness cases and Rs. 10 lakh in terrorist activity applicable w.e.f. 01.01.2006.
- iii) Solatium subject to minimum of Rs.3 Lakh and maximum of Rs.5 Lakh.
- iv) Retention of Corporation's accommodation up to one year from the date of death or house rent allowance for one year.
- v) Deposit linked insurance (D.L.I) amount of Rs.10000/- provided the deceased employee has 5 year service.
- vi) Medical facility throughout life on same basis as is given to pensioners.
- vii) Gratuity at the following rates:  
Service up to 1 year = 2 months pay  
For 1 year to 5 years = 6 months pay  
For 5 years to 12 years = 12 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. Maximum of Rs.10 Lakhs w.e.f.01.01.2006.

(MARKS-8)

(8)

**Ans. of Q.No.5(a)**

- i) **Ministerial Employee:** As per regulation 2.40 of MSR, 1972 volume-I, part-I, means a Board/Corporation employee belonging to the Punjab State Electricity Board Ministerial Services Class-III, whose duties are entirely clerical, and any other class of Board Employees specially denied as such by general or specific order of the Board. Those members of Class-II service, whose duties are predominantly clerical, shall be classed as ministerial employee for the purpose of this regulation.

(MARKS - 3)

- ii) **Actual Travelling Expenses:** As per regulation 2.6 of MSR, 1972 volume-I, part-I, means the actual cost of transporting a Board/Corporation employee with his domestic servants and personal luggage including charges for ferry and other tolls, if paid, and for carriage of camp equipment if such is necessary. It does not include charges for hotels or traveller's bungalows or refreshments or for the carriage of stores or conveyances or for presents to coachman and the like; or any allowance for such incidental losses or expenses as the breakage of crockery, wear and tear of furniture and the employment of additional domestic servants and the like

(MARKS-3).

- iii) **Public Conveyance:** As per regulation 2.51 of MSR, 1972 volume-I, part-I, means a train, steamer or other conveyance which plies regularly though not necessarily at fixed intervals, a regular course for the conveyance of passengers and does not deviate there from according to wishes of passengers. Cabs, Cars and horses are not regarded as public conveyances.

(MARKS -2)

**Ans. Of Q.No.5(b)**

- i) When an officer submitted his resignation he can withdraw the same within 90 days from the date of resignation but he must submit his request 30 days before the completion of 90 days period in this case he has submitted his request after 80 days, he is not allowed to withdraw his resignation but competent authority can consider his request for withdrawal of resignation on the basis of merit of case.
- ii) Half pay leave is always calculated on the basis of length of service @ 20 days for each year service. The action of authority to exclude the E.L. Period is not in order.
- iii) At the time of first appointment when a female is under pregnancy she will be declared temporarily unfit for service. After pregnancy she will join on duty after getting medical fitness certificate.
- iv) Casual leave is not a regular kind period of leave. Hence it cannot be combined with any kind of leave under regulation 8.47/8.49 Vol I Part I. Casual leave is allowed in case of unforeseen exigencies. The same cannot be combined with any kind of leave.

(MARKS 4X3=12)