

07072018/195

Roll No. _____

Departmental Accounts Examination for SAS part-1

Paper-Ist (Works and Store Accounts)

Session 7/2018

Time Allowed: 3 hours

Max. Marks-100

- Note:-
1. Books allowed: As per syllabus issued vide O/O no.23/Exam-120/Vol-3 dated 16.5.2014
 2. Attempt all the questions and part of questions must be attempted at one place.
 3. Reference of relevant Rules/Regulations must be indicated in answers.
 4. Missing data if any may be assumed but must be indicated in the answer.
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SAS Part -1
Session 7/2018
Paper -1 (Works and Store Accounts)

1. From the following data prepare Running Account bill No.2 of contractor for the work of construction of quarters against agreement no. 10 of 2017

i.	Earth work excavation @ Rs. 300 per 1000 c. ft.	Quantity executed since last certificate	15000 c.ft.
		Quantity executed up to date	20000 c.ft.
ii.	Brick masonry in foundations @ Rs. 1650 per 100 c. ft.	Quantity executed since last certificate	3000 c.ft.
		Quantity executed up to date	4500 c.ft.
iii.	Brick masonry in super structure @ Rs. 1450 per 100 c. ft.	Quantity executed since last certificate	2000 c.ft.
		Quantity executed up to date	2500 c.ft.
iv.	Cement concrete @ Rs. 3000 per 100 c. ft.	Quantity executed since last certificate	300 c.ft.
		Quantity executed up to date	400 c.ft.
v.	Wood work – Doors and window frames @ Rs. 200 per c. ft.	Quantity executed since last certificate	50 c.ft.
		Quantity executed up to date	70 c.ft.

- In the first running account bill advance payment of Rs. 7500/- and 6000/- on item no. (iii) and (iv) above respectively were made. Maximum secured advance was also allowed on one lakh of bricks the assessed market rate being Rs. 560/- per 1000 bricks
- In the Bill No.2 a further advance on 60000 bricks brought to the site of work was allowed.
- The recovery on account of the advance was made in accordance with rules, 1000c.ft of brick work requiring 12500 bricks.
- In terms of the contract deduction was made from each bill at usual rate of 10 percent on account of security deposit.
- Recover Income tax and work tax @2% each.
- The following further recoveries were to be made from bill no.2
 - Value of 20bags of cement issued for work "Y" at Rs. 200/- per bag .
 - Hire charges for pickaxes Rs. 200/-
 - Value of 4 cwts of steel issued to work "Z" at Rs. 3000/- per cwts.

Marks =20

2.

- Estimate of a work is sanctioned for Rs. 3,50,000/-. A portion of the work costing Rs. 1,50,000/- has been abandoned and it is proposed to undertake another work, estimating Rs. 70,000/- to utilize the saving.
- How the errors in the cash book can be corrected?
- Describe the procedure for treatment of Material Cost Variance.

Marks: 7+6+7=20

Contd---P/3

3.

- a. It is not sufficient that an officer's account should be correct to his own satisfaction. Discuss?
- b. A secured advance of Rs. 30000/- was paid for bricks which the contractor stated were still in kiln.
- c. Calculate the closing balance as on 30th April 2018 for the cash book of Sh. XYZ Executive Engineer/DS Division PSPCL Patiala from the particulars given below.

i. Notes and coins (including one torn notes of Rs.10/-)	Rs.250/-
ii. Revenue Stamps	Rs.10/-
iii. Service postage stamps	Rs.50/-
iv. Self Cheque dated 21.4.2018	Rs.500/-
v. Cheque No. A3/35 dated 29.3.2018 drawn in favour of contractor M/s Indian Aluminum Co.	Rs.2000/-
vi. Bank deposit receipt for Rs.5000/-from M/s G.D. and Co. as earnest Money deposit	
vii. Permanent Imprest with Sh. S.N. Bhatia JE	Rs.5000/-
viii. U- Cheque issued in favour of Sr, XEN /DS Rajpura	Rs.10000/-
	Marks :6+6+8=20

4. Please post the following transactions in the Cash Book of Sr. Xen 'A' Division indicating the classification of each transaction and close the Cash Book by remitting the cash balance in to Bank:-

02.05.2018	Opening Balance:	
	(i) Cash in Chest	Rs.1000/-
	(ii) Revenue stamps	Rs.15/-
	(iii) Temp. Imprest with Mr. B.	Rs.3000/-
	(iv) Postal Stamps	Rs.85/-
	(v) Postal Order received-fee tender RTI Act	Rs.50/-
	(vi) Self cheque No. 100 dated 30.04.2018	Rs.2000/-
	(vii) Draft received as earnest money	Rs.5000/-
02.05.2018	Draft received as earnest money deposited into Bank	Rs.5000/-
02.05.2018	Self cheque No. 100 dated 30.04.2018 got encashed	Rs.2000/-
04.05.2018	Sale of Tender Forms	Rs.500/-
06.05.2018	Paid TA Bill of Mr. 'Q' Circle assistant vide Cheque No. 001	Rs.600/-
10.05.2018	Paid rent of office building to Mr. 'P' vide Cheque No. 002	Rs.35000/-
16.05.2018	Paid to contractor M/s Ram & Co. vide Cheque No. 003 as follows:-	
	(i) Work done & measured	Rs.70000/-
	(ii) Security	Rs.3000/-
	(iii) Income Tax	Rs.2000/-
	(iv) Cost of material issued to Contractor	Rs.5000/-
	(v) Water Charges	Rs.200/-
18.05.2018	Earnest Money draft received from contractor M/s Mahash & Co. deposited into Bank	Rs.15000/-
20.05.2018	Paid temporary advance by Self Cheque No. 004 to AEE, for payment to labour	Rs.10000/-
25.05.2018	Paid temporary advance by Self Cheque No. 005 to Sh. 'Z' JE , for expenditure against work	Rs.2000/-

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31.05.2018	Salary for staff deposited into Bank vide cheque No. 006 as follows: Gross Amount of Salary <u>Recoveries:</u> (i) GPF (ii) Income Tax (iii) HBA (iv) Quarter Rent	Rs.800000/- Rs.70000/- Rs.30000/- Rs.2000/- Rs. 800/-
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(Marks=20)

5.

- What is completion report. Describe the procedure for its preparation and its disposal.
- What is U-Cheque? Explain about its custody, use and accounting.

Marks:10+10=20

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DEPARTMENTAL ACCOUNTS EXAMINATION FOR

SAS PART-1

SESSION 7/2018

PAPER-2ND

(REVENUE ACCOUNTS)

Roll No. —

08072018/145

Time allowed: Three Hrs.

Maximum Marks : 100

Books allowed

As per syllabus issued vide Office Order No. 23/ Exam. 120/Vol.3 dated 16.5.2014

NOTE

- 1) Attempt all the questions and part of a question must be attempted continuously at one place.
- 2) Support your answer with relevant rules/regulations.
- 3) Rough work should be done on the space provided for in the answer sheet at page-2.
- 4) Missing data, if any, be assumed but must be indicated specifically in the answer.

P. T. O

Paper- II
(Revenue Accounts)

Q. No.1 (a) Due to introduction of two part tariff, PSERC has directed to allow Voluntary Disclosure Scheme (VDS) for DS, NRS and SP category of Consumers, allowing them to get their additional connected load regularized without any penalty. How to calculate the connected load DS, NRS and SP consumers in this scheme- Explain.

(b) PSERC during a meeting held on 17/8/2017 to review the performance of DSCs. In the meeting it was directed the procedure for lodging of complaints etc. be prepaid and widely publicized at all levels. Explain the procedure for lodging of complaint (s) (Clause-5 of CCHP) in detailed.

(10+10)

Q. No. 2(a) Safe keeping of important documents such as consumer's cases is very necessary. Who is responsible to ensure the safety of consumer's cases in PSPCL-explain in detail?

(b) Stock taking allows the organizations to keep an accurate track of physical stock it has and also helps to detect significance discrepancies. Consumer's cases are the essential record for PSPCL. So it becomes more important to have stock taking for this purpose. What is the procedure and time period regarding stock taking of consumer's cases in PSPCL? Comments.

(10+10)

Q. No. 3(a) Meter was found defective and account of Nizzar Hospital is overhauled by the Audit Party charging Rs. 65600/- for the period 1.1.2017 to 30.9.2017, which was challenged by the AE of concerned Sub Division and refused to charge the amount to consumer. Who is competent to settle the dispute under this case and also define the financial powers of various officers/committees for decision of disputed cases pertaining to audit period? Also explain how to deal the cases in which the amount debited after settling the dispute between audit and field officer is challenged by the consumer.

(b) is it possible to give direct supply to DS consumers- comments with relevant instructions?

(10+10)

Q. No. 4 Explain the followings:-
i) Beat Mapping
ii) Point of supply for tariff.
iii) Rounding of energy bill.
iv) D.T. metering
v) Tariff for Marriage Palaces
vi) Infrastructure Development Fee.

(3+3+3+3+3+5)

Q. No. 5 (a) Connection was released under AP Feeders for Dairy farming. Bill was issued under AP free category by the Sub Division. Is the action taken by Sub Division correct or not? Explain with relevant instructions in this respect.

(b) Write down the contents and the timeline for the issue of demand notice.

(c) What are the requirements complied with by the AP consumers for pump set efficiency?

(5+10+5)



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09072018/130

DEPARTMENTAL ACCOUNTS EXAMINATION FOR

Roll No.....

SAS PART-I

SESSION-7/2018

PAPER- 3rd

(Acts, Rules & Regulations)

Time allowed : Three Hrs.

Maximum Marks: 100

BOOKS ALLOWED

As per revised syllabus issued vide Office Order No.23/Exam.120/Vol.3 dated 16.5.2014.

NOTE:

- 1) Attempt all the questions and part of a question must be attempted continuously at one place.
- 2) Support your answer with relevant rules/regulations.
- 3) Rough work should be done on the space provided for in the answer sheet at Page-2
- 4) Missing data, if any, be assumed but must be indicated specifically in the answer.

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Departmental Accounts Examination
SAS Part-1
Session - 07/2018
(Act, Rules & Regulations)

Q.No.1.

- (a) Define the functions of Finance Section and Legal Section in disposal of Departmental Business as per Business Conduct Regulations?
- (b) What is quorum for General Meeting as per Article of Association of PSPCL? How the meeting is conducted if quorum is not present?
- (c) Mention the objects incidental or ancillary to the attainment of the main objects that are to be persued by PSPCL.

Marks(4+4+12)=20

Q.No.2.

- (a) What is the composition of Micro, Small & Medium Enterprises facilitation council?
- (b) What are the main penalties provided in the MSME Act?
- (c) Why is credit rating of the Micro & Small borrower necessary?
- (d) Mention the features of the Consumer Protection Act 1986.

Marks (4x5)=20

Q.No.3.

- (a) Mention the objectives of Electricity Act, 2003?
- (b) What does term Power System means?
- (c) What does the term Distribution Licensee means?
- (d) What is the role of Regional Load Dispatch Centre?

Marks (4x5)=20

Q.No.4.

- (a) Name the Suo-Moto disclosure that Public Authority has to make.
- (b) Name the Organization(s) exempted from providing information under RTI Act.
- (c) Is there any assistance available to the applicant for filing RTI application?
- (d) Is there any scope for 2nd appeal under RTI.
- (e) What is the responsibility of PIO, if in a single application, the applicant requests for the information that relates to that PIO and other PIO?

Marks (4x5)=20

contd p-3

Q.No.5.

Answer the following question along-with relevant Regulation of PSPCL:-

- (a) Competent Authority to relax/replace the terms & conditions mentioned in the Schedule-E of the Purchase Regulation.
- (b) Competent Authority to approve purchase case of Rs.2 Crore in case of quotation received are less than 3 under Open Tender System.
- (c) What is the minimum amount after which e-tender process of procurement is to be followed?
- (d) Competent authority to approve amendment in Work Contract without any additional financial liability, where the original order was placed with the approval of BODs.
- (e) Competent Authority to approve extension in time for completion of work in case original work was issued with the approval of Works Committee.
- (f) Competent Authority to approve purchase proposal of Rs.10 Crore in case of
;-
 - (a) Open Tender System
 - (b) Single Tender System
 - (c) Limited Tender System

Marks (3+3+3+3+3+5)=20

(1)

Roll No. _____

10072018/140

Departmental Examination for SAS-I

Session : JULY-2018

Paper-IV

(Service Rules & Regulations)

Time Allowed :3 Hrs.

Marks :100

Books Allowed : As per syllabus issued vide Office Order No. 23/Examination-120/Part-3 dated 16/5/14.

Note :

- * Attempt all questions and part of a question must be attempted continuously at one place.
- * Support your answer with relevant rules/regulations.
- * Rough work should be done on the space provided for in the answer sheet at Page-2.
- * Missing data, if any, be assumed but must be indicated specifically in the answer.

P.T.O

- 2 -

PAPER-IV (SERVICE RULES AND REGULATION)

Time Allowed: 3 Hours

Max. Marks: 100

Q 1.) Define the following as per relevant rules and regulations:-

- | | |
|---------------------------|------------|
| i. Honorarium | (10 marks) |
| ii. Active Service | (5 marks) |
| iii. Ministerial employee | (5 marks) |

Q 2.) As per relevant rules and regulations, answer the following:-

- i. Explain the provision regarding combination of study leave with leave of other kinds. (5 marks)
- ii. Explain Casual leave, its scale, how it is calculated and its accounting. (15 marks)

Q 3.) As per relevant rules and regulations/circulars, answer the following:-

- i. Travelling allowance for journey on Re-call from leave (10 marks)
- ii. Mention cases relating to false drawal of TA, the normal punishment in which is dismissal. (5 marks)
- iii. Explain Conveyance Allowance. (5 marks)

Q 4.) As per relevant rules and regulations/circulars, answer the following:-

- i. Mention the situations under which an employee may be placed under suspension. (5 marks)
- ii. As per PSEB Punishment & Appeals Regulations, 1971, Mention the orders against which no appeal lies. (5 marks)
- iii. Mention the relevant Sr. No. of delegation for the following:-
 - a) Power to convey Administrative Approval for expenditure for works chargeable to distribution project.

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