

06072019/55

1

Roll No. _____

Departmental Accounts Examination for SAS part-1

Paper-Ist (Works and Store Accounts)

Session 7/2019

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.

Q-1.(a) On review of schedule of Account code 28.401 it was observed that credit balance are more than debit balance. What could be the reasons? Can such amount be refunded to concerned employee?

(M-5)

(b) Provide depreciation on assets with useful life 25 years, valuing Rs. One lac purchased on 1.4.2006, up to 31.3.2019. Rate of depreciation is 5.28%.

(M-6)

(C) A contractor who has submitted "on account Bill" which has not been paid for long time request for financial aid to enable him to carry on with work. Can it be agreed? Comment.

(M-4)

(d) On joining at new office a JE continued using IWR of a Work which was used by his predecessor. What are instructions in this regard?

(M-5)

Q-2. (a) How the unused material at end of Financial year is adjusted in accounts at DS Division.(M-5)

(b) How the written down value of retired assets is accounted for.

(M-5)

(c) Write short notes on Followings:-

1. Provision for obsolescence.

2. Exchange of Assets.

(M-7)

(d) To which account codes amount of GST collected by PSPCL is accounted for.

(M-3)

Q-3 (a) How the material returned from Works is valued.

(M-5)

(b)What is Net realisable Value? How it is estimated.

(M-6)

P T O

(c) How the unadjusted balances under suspense account codes are adjusted at end of financial year. (M-4)

(d) Auditors suggested that provision need to be made for depreciation in the market value of Securities. Comment. (M-5)

Q-4 (a) What accounting entries are recorded by "Nodal Office" and "Sub Division of other Division" for collection of payments by SEWAK(Bill Payment Machine). (M-6)

(b) Division "A" issued IUT bill valuing Rs. 50000/- to Division "B". U- cheque of Rs. 45000/- was issued by division "B" indicating that expenses of Rs.5000/- as mentioned in IUT bill does not relate to their office. Is it in order? Comment. (M-4)

(c) Subject to what conditions actual loss of material can be written off. (M-5)

(d) The following entries appeared in a contractor's bill who has agreed to execute the work at 8% below the all inclusive schedule of rates:-

(i)	Total value of work done :-	Rs.75000
(ii)	Cost of material supplied :-	Rs.35000
(iii)	Security deposit deducted @2%:-	Rs.1500
(iv)	Abatement deduction as per agreement:-	Rs.3200

What revision do you see in above Bill?

(M-5)

Q-5 (a) Work out rate per KM running of PSPCL vehicle for office work and private Work:-

Life of vehicle:-	7 years
Annual Mileage:-	30000KM
Capital Value of vehicle:-	5,00,000/-
Value of Shed:-	20000/-
Pay of Driver:-	5000/- PM
Repair of vehicle:-	Rs.20000/-
Petrol Etc.	Rs.8000/- PM

Depreciation at existing rates and rate of interest is 10%.

(M-12)

(b) In-charge of work authorize the issue of material to contractor, for use on work, which exist in stock, but supply of which is not provided in contract. Comment. (M-5)

(c) Write short note on coding scheme. (M-3)

07072019/43

Roll No.....

**DEPARTMENTAL ACCOUNTS EXAMINATION FOR
SAS PART - I
SESSION-7/2019
PAPER-2nd
(REVENUE ACCOUNTS)**

Time allowed: Three Hrs.

Maximum Marks : 100

NOTE :

- 1) 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.

Q. 1. (a) Prepare the bill of Divisional Manager Railways, Ludhiana with the following datas:

Sanctioned Load	:	12150 KW
Sanctioned Contract Demand	:	13500KVA
Category	:	Railway Traction
Supply Voltage	:	220 KV
Period of Bill	:	15/02/2019 to 16/03/2019 (29 Days)
Consumption :		
KWH	:	3402500
KVAH	:	3403200
MDI	:	10920 KVA
Rental	:	Rs. 787/-per month
Bill Issue Date	:	20/03/2019

Calculate late payment surcharge also, if payment made on 13/04/2019.

(15 Marks)

P T O

Q. 1. (b) What are the remedies with consumer if he receive the energy bill for excessive consumption ? (5 Marks)

Q. 2. (a) Calculate maximum Contract Demand of an applicant who want to apply new Connection for "NRS Category" with following loads :

- i) 10 Nos. Power sockets (Three Phase)
- ii) 6 Nos. Power sockets (Single Phase)
- iii) 25 Nos. Fans
- iv) 1 No. Air Conditioner unit (15 KW)
- v) 10 Nos. Air Conditioners (without rating)
- vi) 2 No. Motors are used with approved change of switch 7.5 BHP and 10 BHP.
- vii) 11 Nos Light Point

(Out of these one light point is used for 7 Nos. Yard Lighting Tubes 100 Watt each)

Q. 2. (b) What are the detailed instructions for deposit of cash collection into Bank alongwith responsibility centre ? (8 Marks)

Q. 2. (c) Intimate competency of various officers to sanction loads in case of permanent and temporary supply. (4 Marks)

Q. 2. (d) HT consumer having load of 800 KW is found indulging in UUE under sec.126 of the Electricity Act 2003, which authority has been designated as Assessing Officer to make assessment of charges payable by the consumer ? Also mention the Appellate Authority under sec.127 in this case. (4 Marks)

Q. 3. (a) Write short notes on the following :

- (i) Tariff for News Paper Printing Press.
- (ii) Tariff for signalling system
- (iii) Agricultural pumping supply.
- (iv) Use of electricity exclusively during night hours.
- (v) Defective MDI.

(5x3=15 Marks)

Q. 3. (b) In case of any divergent view between the Audit and the field officers for charging of amount to consumer as per Half Margins, then who will decide such cases.

(5 Marks)

Q. 4. Explain instructions in following cases :

- (a) Fixed Charges in case of connection having CPPs/Co-Generation Plants.
- (b) Rebate allowed to MS connection in case of Rice Shellers, Ice Factories, Cold Storage and Stone Crushers where the metering is done on 11 KV and consumer has installed his own transformer.
- (c) Rate of voltage surcharge is to be charged from connections catered supply at 11 KV against specified voltage 33/66 KV and who are exempted from levy of such surcharge.
- (d) Terms and conditions for Drip/Sprinkler irrigation scheme and documents required for priority. (4x5=20 Marks)

Q. 5. (a) Calculate unbilled units & revenue from the following datas :

- (i) No. of days between the last meter reading date and 31st March : **25 days**
- (ii) No. of days previous billing cycle : **30 days**
- (iii) Revenue of preceding billing cycle : **Rs. 24 lacs**
- (iv) Units consumed in preceding billing cycle : **18 Lacs**

(6 Marks)

Q. 5. (b) Connection of a Private school having 6 KW sanctioned load was checked by Sr. XEN/operation on 17-05-2019 and report the consumer was doing theft of energy by tempering of meter and connected load was found 8.8 KW at the time of checking. Sub division charged Rs. 66400/- as assessment of electricity charges after deducting Rs. 37000/- as electricity charges already paid by Consumer and Rs. 12000/- as compounding charges. As an auditor of the Sub division, point out loss of revenue if any, by assuming the normal overall rate of tariff Rs. 7 per Kwh including all elements.

(8 Marks)

Q. 5. (c) Whether one time settlement scheme is running at present. If yes, what are the latest provisions of the scheme ? (6 Marks)

SAS Part 1 Examination
Paper 3rd
(Acts, Rules and Regulations)
Session-7/2019

Ques no. 1

- (a) What are the functions and duties of Central Electricity Authority?
(b) Define following as per Electricity Act, 2003. :-
(i) Inter State Transmission System
(ii) Open Access
(iii) Wheeling
(iv) Consumer
(v) Grid

(Marks: 10+5*2=20)

Ques no. 2

- (a) What are the obligations of Public Authorities to provide information sought under RTI Act?
(b) Define following under RTI Act:-
(i) Public Authority
(ii) Record

(Marks: 16+4=20)

Ques no. 3

- (a)
(i) What are the contents of Memorandum of micro small and medium enterprises?
(ii) What is the composition of Micro and small enterprises facilitation council?
(b) Define following as per the provisions of Consumer Protection Act:-
(i) Complaint
(ii) Complainant
(iii) Consumer
(iv) Manufacturer
(v) Deficiency

(Marks: 5+5+5*2=20)

Ques no. 4

- (a) What are the provisions regarding conduct of employees taking part in politics and Elections and taking part in Demonstrations, Strikes & Intimidations as per Employee Conduct Regulations?
(b) Explain following provisions as contained in Purchase regulations, 1981:-
(i) Extension in Delivery Period
(ii) Force Majeure

(Marks: 10+2*5=20)

Ques no. 5

- (a) What is Security Deposit as per Purchase regulations, 1981? Under what circumstances it is refunded and forfeited?
(b) What are the main objects pursued by PSTCL on its incorporation?

(Marks: 10+10=20)

(1)

08072019/23

Roll No _____

DEPARTMENTAL ACCOUNTS EXAMINATION FOR

SAS PART-I

SESSION- 07/2019

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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09072019/32

Roll No:

PUNJAB STATE POWER CORPORATION LTD.

Departmental Accounts Examination

SAS-I

Session-07/2019

Paper-IV

(Service, Rules & Regulations)

Time allowed: 3 hours

Max. Marks: 100

Books Allowed:

As per syllabus issued vide Office Order No.23/Examination-120/Part-3 dated 16.05.2014.

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 specially in the answer.

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Q.No.1

Calculate the basic pension, DCRG, commuted value from the following data:-

- | | | |
|------|---|-----------------------------------|
| i) | Date of Birth | 20.03.1961 |
| ii) | Date of Retirement | 31.03.2019
(On Superannuation) |
| iii) | Date of Joining in Service | 16.08.1987 |
| iv) | EOL for private affairs | 25.2.1992 to 15.4.1992 |
| v) | 'Dies Non' period | 1.4.2017 to 2.5.2017 |
| vi) | Drawing pay of Rs.40250/- including Grade Pay of Rs.6850/- w.e.f. 31.03.2017 in the scale of Rs.16650-39100+6850 Grade Pay and promoted in the scale of Rs.16650-39100+8500 Grade Pay and joined on 07.07.2018. Employee did not exercise any option for pay fixation on promotion. | |
| vii) | IR and ADA applicable on the date of retirement. | |

(Marks: 20)

Q.No.2

- a) An employee having basic pay of Rs.40600/- including Grade Pay of Rs.5800/- at the time of retirement on 31.04.2019. His two increments were stopped without future effect vides O/O No. 145 dated 12.04.2019. How the effect of stoppage of increment will be given in the last year just prior to retirement? Considering IR @ 5% and ADA @ 139% as the other instalments of ADA have not been announced.
- b) What joining time is admissible if a Board/Corporation employee is transferred during transit and what pay and allowances are admissible during the joining time?
- c) An officer after availing study leave quits service. What amount is recoverable from the officer in this case?

(Marks: 10+5+5=20)

Q.No.3

- a) Can an employee who was served Show Cause Notice be awarded major punishment?
- b) Under what condition/circumstances, the date of next increment does not change at the time of pay fixation on promotion and how is the pay fixed under such condition/circumstances?

- c) Please comment on the following:
- i) An officer submitted his resignation. But in the meanwhile he changed his mind and wants to withdraw his resignation after 80 days.
 - ii) While calculating half pay leave credit of an employee, his EOL was excluded.
 - iii) Can a female employee be allowed to join first appointment during pregnancy?
 - iv) Can a casual leave be allowed in continuation of other kind of leave?

(Marks: 4+4+4X3=20)

Q.No.4

- a) What are the conditions for grant of deposit Linked Insurance Scheme.
- b) How is the period of overstay of leave treated for increment duty and leave?
- c) Describe the eligibility to get Leave Travel Assistance in case of husband and wife, if husband is retiree of PSTCL and wife is retiree of Punjab Govt.
- d) A GPF subscriber was reported to be missing. What are the instructions regarding allowing interest on the balance of missing subscriber.
- e) A Corporation employee, who is allotted Corporation's accommodation of higher status to which he is entitled by the virtue of status of post held by him at his own interest, what rent should be deducted?

(Marks: 5X4=20)

Q.No.5

- a) What is subsistence allowance? When and what rate it becomes payable? What kind of recoveries can be made from the subsistence allowance? Explain in brief.
- b) What amount of special casual leave to different categories of employees is admissible and under what circumstances.
- c) Write a short note on Child care leave.

(Marks: 5+5+10=20)