

13012018/110

Roll No. \_\_\_\_\_

## Departmental Accounts Examination for SAS part-1

## Paper-Ist (Works and Store Accounts)

Session 1/2018

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.

Q-1.(a) How the value Balances are set right. How 75 bags of cement @300/- per bag with value Balance in card at Rs.2 lacs will be adjusted. (M-7)

(b) Add.SE/Civil Const. Division. Allowed maximum Secured Advance to a contractor for procurement of Timber/steel items required on Work. Comment. (M-4)

(C) A vehicle purchased on 1.4.2011 costing Rs.7 lacs was declared unserviceable on 31.12.2016. The vehicle was auctioned for Rs.70000/-; Pass on accounting entries at each level after providing depreciation. (M-9)

Q-2. (a) On checking a cash Book it was found that cheque for Rs. 1800/- has been issued against Bill passed for Rs.800/-. Comment (M-5)

(b) Material at site of Work in progress is verified at year End. What are the Exceptions.(M-4)

(c) Funds of Rs.10lacs were transferred by banking section to Add.SE/Op Division "A". Cheque valuing Rs.9.80 lacs were issued against capital work in progress. Remaining amount was surrendered. What entries will be passed on in accounts of both the offices? (M-8)

(d) How the Gain on sale of assets is accounted for. (M-3)

(c) In Trial Balance of a Division following Balances are appearing:-

Account code	Dr	Cr
10.563	62887	
10.612	50535	
10.710	115004	
12.563		69175
12.612		55588
12,710		103504

What discrepancy do you find in above Balances? How would you rectify. (M-4)

(d) Enter following receipts/payments in cash Book of Add.SE "X" for month Oct-2017 and close with proper classification:-

Chest content ending month Sep-2017 were as under:-

1. Self cheque:-		Rs.10000
2. Earnest money cheque not entered in cash Book:-		Rs.5000
3. U-cheque:-		Rs.2476
4. Imprest with JE 'A':-		Rs.2000/-
3.10.2017	Paid for stationary:-	Rs.800
9.10.2017	Paid to contractor "B" for running Bill presented in 5/2017 as under:-	
	Value of work done measured SPB:-	Rs 200000/-
	Advance payment measured SPB:-	Rs.50000
	Secured Advance :-	Rs.50000
	<b>Recoveries:-</b>	
	Security Deposit:- @5%	
	Fine for Bad work:- 2000/-	
	I.Tax @2.30%	
18.10.2017	U-cheque issued to Division "Y"	Rs.5000
23.10.2017	Received on account of Sale of tender forms:-	Rs.1000
27.10.2017	JE 'A' rendered his Imprest Account as under:-	
	Paid for Repair of furniture:-	Rs.200
	Paid for repair of personal car of AddSE	Rs.1800
	Imprest recouped and reduced by Rs.800.	
30.10.2017	Demand Drafts received from Mr. A, B and C @5000/- each as EMD against tender enquiry to be opened on 30.10.2017 at 3.00PM. Tender of Mr.A accepted.	
31.10.2017	Demand draft dt 30.10.2017 deposited into Bank.	

(M-8)

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DEPARTMENTAL ACCOUNTS EXAMINATION FOR

SAS PART-1

SESSION 1/2018

PAPER-2<sup>ND</sup>

(REVENUE ACCOUNTS)

Roll No. \_\_\_\_\_

14012018/100

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.

Question 1. Explain the following:-

- (a) Conditions for restoration of a connection where a consumer connection has been disconnected for more than six months.
- (b) Checking under billing of high end consumers.
- (c) Payment of Bills through Net Banking of Debit/Credit cards.

(3+7+10=20 Marks)

Question 2. Prepare bill of an LS consumer from the following data as per tariff applicable on 28.02.17:-

Sanctioned Connected Load= 4800 KW

Sanctioned Contract Demand = 3000 KVA

Maximum Demand Recorded =3200KVA

Supply Voltage-11 Kv

Consumption KWH= 301000

2

KVAH = 320000

Meter Rent = 469/-

Nature of Industry = Textile

Note: One CT is not contributing. KWH meter is fast by 10% and KVAH meter is slow by 10%.

(20 Marks)

Question 3. Discuss the followings:-

- (a) To make proper implementation of SAP software by concerned s/divisions for.
  - 1. Sundry Allowance/Charges
  - 2. Reduction/ Extension of load (upto 20 KW)
  - 3. Correction of bill after verification of reading
- (b) Instruction for proper functioning of BPM Machines.
- (c) Late Payment Surcharge

(8+8+4=20 Marks)

Question 4. How the consumption for the purpose of Electricity Duty exemption be worked out?

- (a) Discuss the powers regarding:
  - (I) To sanction dismantlement of service line
  - (II) To write off outstanding dues
- (b) Discuss guidelines for applicants for release of electric connection.

(5+5+10= 20 Marks)

Question 5 Explain:-

- (a) Charges recoverable from consumers :-
  - 1) LTCT operated meters/TPT Meters (without CT) damaged owing to negligence on the part of the consumers.
  - 2) MCB Rentals for Poly Phase Meters
  - 3) Meters installation charges 3 phase meter with CT's/PT's
  - 4) Rate of LT-CT operated meters/TPT Meters (without CT's)
  - 5) Demand Notice extension fee of SP Category
- (b) Provision relating to Power Factor and Capacitor Surcharge in case of SP Category .
- (c) Consequences of theft of electricity?

(5+7+8= 20 Marks)

(1)

15012018/80

Roll No.....

DEPARTMENTAL ACCOUNTS EXAMINATION FOR

SAS PART-I

SESSION- 1/2018

PAPER- 3<sup>rd</sup>

(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.

**SAS Part I Paper- III (Acts, Rules and Regulation)**

<b>Que. No.</b>		<b>Marks</b>
<b>1(a)</b>	What are the provisions regarding order preference for issue of purchase orders and Rates de-escalation under Purchase Regulation 1981.	<b>12</b>
<b>1(b)</b>	Write a note regarding investment, lending and borrowing by PSPCL employees.	<b>8</b>
<b>2(a)</b>	Who are Appellate Authorities under the Right to Information Act, 2005.	<b>5</b>
<b>2(b)</b>	Discuss the provisions regarding Third Party Information under the Right to Information Act, 2005.	<b>10</b>
<b>2(c)</b>	Explain the provision of subsidy by State Government?	<b>5</b>
<b>3(a)</b>	What is the Quorum for General Meeting as per A.O.A. of PSPCL and if Quorum is not present then how general meeting is conducted?	<b>7</b>
<b>3(b)</b>	How the disposal of Business is made by PSPCL as per Regulation of conduct of Business 1980?	<b>8</b>
<b>3(c)</b>	Differentiate between Two Part Bids and Three Part Bids as per Works regulation.	<b>5</b>
<b>4(a)</b>	Define the provisions contained in Employee Conduct Regulation, 1971 regarding involment of any employee of the Corporation in Private Trade or Employment?	<b>10</b>
<b>4(b)</b>	What are the penalties provided in the MSME Act?	<b>5</b>
<b>4(c)</b>	Write short note on Receipts under PSPCL (Administration of funds and property regulation)	<b>5</b>
<b>5(a)</b>	What is the rationale behind The Electricity Act, 2003?	<b>10</b>
<b>5(b)</b>	What are the functions of State commission under The Elecricity Act, 2003?	<b>10</b>

16012018/100

**Departmental Examination for SAS-I**  
**Session : January-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.

1. (a) An employee of PSPCL was drawing basic pay of Rs. 26590/- (including Grade Pay) w.e.f. 1-10-2016 in the pay band of 10900 -34800 with Grade Pay of Rs. 4850/-. He was promoted on 01-02-2017 in the pay band of 10900 -34800 with Grade Pay of Rs. 5100/-. He was reverted to his previous post w.e.f. 01-04-2017. He was retired on 31-08-2017 after attaining the age of 58 years. His qualifying service as per service book as on 31-08-2017 was 26 years. Calculate his basic Pension, DCRG, and maximum commuted value of Pension. (12 Marks)

1. (b) Write in brief the different cases in which ex-gratia grant is paid. Also write the rates at which this grant is paid. (8 Marks)

2. (a) A PSPCL employee was drawing Basic pay of Rs. 28000/- w.e.f. 1-1-2016. Balance in his GPF A/c as on 01-04-2016 was Rs. 10,00,000/-. His monthly subscription to GPF during the year 2016-17 was Rs. 10,000 per month. He drew non-refundable advance of Rs. 4,00,000 on 20-05-2016 and refundable advance of Rs. 2,00,000 on 14-08-2016

payable in 10 equal monthly instalments and 1st instalment deducted from his salary in the month of September 2016. DA arrear of Rs. 17,000/- was credited to his GPF Account in 12/2016. Calculate the interest to be credited to his GPF Account for the year 2016-17 as per prevalent instructions. (8 Marks)

2. (b) Explain the provision regarding payment of GPF at the credits of employee in case of death. (4 Marks)

2. (c) Describe the eligibility to get Leave Travel Assistance in case of husband and wife, if husband is retiree of PSPCL and wife is retiree of Punjab Govt. (4 Marks)

2. (d) How the subscription towards provident fund is fixed? (4 Marks)

3. (a) Calculate the amount payable to Mr. X, Chief Engineer (with Grade pay of Rs. 10500/-) posted at Patiala, as TA Bill for the month of October, 2017 and give remarks, quoting instructions where required from the following particulars :

1. Visited Ludhiana for inspection on 03-10-2017 by staff car. Stayed in PSPCL Rest House on 03-10-2017 returned to Patiala on 04-10-2017 by the staff car provided to him.
2. Visited New Delhi to attend an official seminar on 09-10-2017 by train from Patiala. Train fare both sides Rs. 2400/- and taxi fare at New Delhi Rs. 2000 was paid by him. He boarded the return train at 7 : 00 pm. and returned to Patiala at 1 : 00 am.
3. Visited Chandigarh on 12-10-2017 for spot purchase by staff car and returned to Patiala on same day.
4. Proceeded to Kolkata on 18-10-2017 to attend a training course. Patiala to Chandigarh by staff car. Chandigarh to Kolkata by air (Air fare both ways was Rs. 26000/- by Indigo Airline). Reached Kolkata on 18-10-2017 and hired taxi for Rs. 1600. Stayed in Kolkata from 18-10-2017 to 20-10-2017 and returned to Chandigarh by air on 21-10-2017 and from Chandigarh to Patiala by staff car. He was providing loading and boarding at Kolkata. He paid taxi fare of Rs. 1600/- on departure day.

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5. Visited Gurdaspur on 25-10-2017 in connection with an inspection by his staff car. Stayed in hotel on 25-10-2017 and returned to Patiala on 27-10-2017. He took casual leave on 26-10-2017. Hotel charges amounting to Rs. 3000/- was paid by him.
6. Visited Jalandhar to meet his relatives on 29-10-2017 by staff car and returned on same day. (12 Marks)

**3. (b) Comment on the following :**

- (i) A retired corporation employee appeared before the Inquiry officer and he covered distance by travelling in his own car although the stations were connected by Bus/Rail. (4 Marks)
- (ii) The family of deceased employee has requested for TA advance for shifting of household luggage as it faces financial hardship. (4 Marks)

**4. (a) Comment, Quote relevant regulation in support of your answer :**

- (i) No enquiry was held to terminate the services of a PSPCL employee as he was convicted for period of ten years' imprisonment by a Court of Law.
- (ii) Services of a probationer were terminated without giving any opportunity to present his defence on the ground that he was not regular employee of the corporation.
- (iii) Authority lower than the appointing authority suspended an employee.
- (iv) The punishing authority disagrees with the findings of the inquiry authority. (4x2.5=10 Marks)

**4. (b) State the extent of Delegation of Power in following cases :**

- (i) To sanction writting off finally irrecoverable value of stores by Senior Executive Engineer.
- (ii) To santion deposit works by various officers.
- (iii) To purchase material and repair of equipment against cash payment by AE/AEE distribution.
- (iv) Competency of sub-Divisional Officer to santion misc. expenditure for Civil Suits. (4x2.5=10 Marks)

5. (a) Write down short note on following and also quote the relevant regulation in support of your answer :

- (i) Combination of holidays with leave
- (ii) Leave to employee during probation period
- (iii) Child Care Leave

(3x4=12 Marks)

5. (b) What are the instructions of PSPCL regarding withdrawal of resignation by an employee/officer ? — (4 Marks)

5. (c) Explain the provisions regarding Leave Admissibility Certificate.

(4 Marks)

