

05012019/125

Roll No. _____

Departmental Accounts Examination for SAS part-1

Paper-Ist (Works and Store Accounts)

Session 01/2019

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.

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PAPER-I (WORKS & STORES ACCOUNTS)

Time Allowed: 3 Hours

Max. Marks :100

Q 1.)

- I. On your transfer to a new office, you found that the cash book of previous month contains the certificate specifying actual cash balance in words and it was signed by the head clerk on the 10th day of this month (as mentioned under his signatures). Comment on the situation and discrepancies regarding it, if any. Also advise the proper procedure to be followed by mentioning the relevant provisions/rules/instructions.
(10 Marks)
- II. You were asked by your senior to find the definition of Contract and Contractor as per relevant rules/regulations of the corporation. Which regulations/provisions you will refer and what is the definition?
(5 Marks)
- III. You were asked by your senior to find the provisions regarding Date of effect of sanctions as per relevant rules/regulations of the corporation. Which regulations/provisions you will refer and what are the provisions?
(5 Marks)

Q 2.)

Suppose, you got promoted as divisional accountant and posted in a distribution division. After joining, you found some unsolved accounting related difference of opinions within the staff of the division. You are required to solve them, decide the accounting treatment that should be followed as well as provide the basis of your decision by mentioning relevant provisions of the corporation. The debatable transactions and their treatment being followed at present are as below:-

- i. TA reimbursement to employees being booked under Group Head-75 as it is employee related expenditure.
(5 marks)
- ii. Amount of Grant-in-aid received towards Research & Development expenses being reduced from the Research & Development expenses incurred.
(5 marks)

P.T.O.

- iii. The bills of expenses that have been received and paid in a month are being booked in the accounts and nothing is being done if bills are not received or received but not paid. (10 marks)

Q 3.)

- i. A computer costing Rs. 35000 is depreciated on straight line basis, assuming 10 years working life and NIL residual value, for four years. The estimate of remaining useful life after fourth year was reassessed at 3 years. Calculate depreciation as per the provisions of relevant accounting standard. (10 marks)
- ii. Prepare Cash Flow from Investing Activities of M/s X Ltd. for the year ended 31.03.2014.

Particulars	Amount (Rs.)
Unsecured loan given to Y Ltd.	5,00,000
Interest on loans received	2,00,000
Interest on loans paid	1,00,000
Term loan repaid	1,50,000
Book value of plant sold	1,10,000
(loss incurred Rs. 10,000)	
Cash received from sundry debtors	5,00,000
Cash paid to sundry creditors	2,00,000

(10 marks)

Q 4.)

Mention the account code(s) under which the following nature of items are to be booked in the accounts of PSPCL:-

- i. Medical expenses reimbursement to employees.
ii. Property tax of building
iii. Subsidy for free electricity supply to BC DS families
iv. Subsidy for concessional electricity supply to LS consumers.
v. Subsidy receivable for free electricity supply to AP consumers.
vi. Fixed charges- Small Power Supply
vii. Fixed charges- Bulk Supply

P.T.O

Roll No. _____

06/01/2019/63

**DEPARTMENTAL ACCOUNTS EXAMINATION FOR
SAS PART-I
SESSION 01/2019
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. Rough work should be done on the space provided for in the answer sheet at page-2.
3. Missing data if any, be assumed but must be indicated specifically in the answer.

Q. 1 (a) Prepare a bill for the month of 03/2018 of a SP Category consumer having load of 18 KW?

Reading Date	Readings			Supply Voltage	Meter Multiplier	Remarks
	Kwh	KvAh	MDI			
12.02.18	22243	40219	37	0.415 KV	1	Area Falls within Municipal limits
08.03.18	22896	41270	37			

(b) What are the latest instructions for the billing of SP category industries?

(Marks 15+5=20)

Q. 2 (a) Calculate connected load of Industrial Connection:

i) Light Points	61 Nos.
ii) Fan Points	18 Nos.
iii) Wall Sockets (Single Phase)	25 Nos.
iv) Power Sockets (Single Phase)	11 Nos.
v) Power Sockets (Three Phase)	9 Nos.
vi) Air Conditioner (Non Standard Make)	7 Nos.
vii) Electric Motor	50 HP
viii) Welding Set (5KVA Non Standard Make)	5 Nos.
ix) Welding Set (10 KVA Standard Make)	8 Nos.

(b) What are the instructions when a cheque deposited by a consumer dishonored?

(c) What is the time period allowed to provide an electric connection?

(Marks 10+3+7=20)

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- Q.3 (a) Release of connection under HT/EHT Lines is not allowed. Is there is any exception to the rule?
- (b) What are the instructions for grant of feasibility clearance to power intensive industries?
- (c) What are the instructions for release of AP connection from urban pattern supply feeder?
- (d) What is the competency of various officers to sanction load?
- (Marks 5x4=20)

- Q.4 (a) What are the instructions for making payment of electricity bill by Cash/Cheque/RTGS/NEFT?
- (b) What are the instructions regarding consumer responsibility for burnt/damage of 11KV CT/PT unit?
- (c) What details to be furnished in the current month demand/arrear on the electricity bill?
- (d) Who is the Competent Authority to approve the outstanding amount of arrear/defaulting amount under one time settlement scheme?
- (Marks 5x4=20)

- Q.5 (a) What are the rates of hiring poles and penalties for unauthorized use of poles by the cable operator as per latest instructions?
- (b) Flying Squad checked the connection of MS consumer (General Industry) having load 88 KW (HT supply) on dt. 01.02.2017 and found that the meter was running slow by 43%. Flying Squad also mentioned in the ECR that the meter was running slow w.e.f. 01.07.2016 as per DDL report of the meter. Calculate the charges to be recovered from the consumer, whose Connection falls within the Municipal limits:-

Month	04/2016	05/16	06/16	07/16	08/16	09/16	10/16	11/16	12/16	01/2017
Consumption (kVAH)	6500	7200	6900	1375	4500	3600	3200	1255	4100	4275

(Marks 5+15=20)

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DEPARTMENTAL ACCOUNTS EXAMINATION FOR

SAS PART-I

SESSION- 01/2019

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

Question No.1	A) What do you understand by the followings : 1. Restrictive Trade Practices. 2. Unfair Trade Practices.	Marks: 10+5+5=20
	B) What are the responsibilities of State Load Dispatch centre?	
	C) A female employee of PSPCL marries a person of American nationality. Is there any violation of any Rule or Regulation	
Question No. 2	A) Whether Complaints can be made under RTI Act 2005 Act? If yes, under what conditions?	Marks: 10+10=20
	B) What support is provided by the Ministry for improving manufacturing competitiveness among Indian Micro, Small and Medium Enterprises?	
Question No. 3	A) Describe the functions of State Electricity Commission.	Marks: 10+10=20
	B) Write a short note on redeemability of stock.	
Question No. 4	A) Write a note on employment of near relative of PSPCL employees in companies or firms.	Marks: 10+10=20
	B) Write ten cases which shall be referred to the WTDs for decision under the second schedule of the Regulations of conduct of Business, 1980.	
Question No. 5	A) Write a short note on Limited tender, Authority to accept the tender, Authority to approve the invitation of Limited tender and Value up to which Limited tender may be invited in emergent cases	Marks: 10+5+5 =20
	B) What do you understand by Power System.	
	C) Explain the provision of subsidy by the State Govt.	

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Departmental Examination for SAS-I

Session : 01/2019

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 -

(a) Mr
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SAS Part I month 1/2019
Paper IV SERVICE RULES & REGULATIONS

Q no 1 (a) Comment the following:

- (i) In respect of TA Bill submitted by SDO, AO/Pay & Accounts restricted to local mileage allowance to full ordinary daily allowance admissible at the place of halt in respect of day of halt.
- (ii) An official remained on extra ordinary leave w.e.f 1.6.2014 to 16.7.2016. CE being an appointing authority sanctioned the EOL to which Audit did not admit.
- (iii) An employee bitten by a rabid dog was granted 30 days special casual leave to proceed to a centre for anti rabid treatment.
- (iv) Third non-refundable advance was applied by an employee for repair of his house 3 years after drawl of 2nd advance for this purpose.

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

Q no 2 (a) What are conditions specified for condone of interruptions in service for pension?

- (b) Differentiate between invalid pension and retiring pension.
- (c) Define the Punishment which shall not amount to a penalty under punishment and appeal Regulations.
- (d) What are the conditions for grant of deposit linked insurance scheme and when it is paid.
- (e) What is the time limit for payment of leave salary and pension contribution in respect of PSPCL employee in foreign service ?

(Marks 3+3+6+5+3=20)

Q No 3(a) What concessions are admissible to an employee when he is recalled compulsorily before the expiry of leave?

- (b) What amount of special casual leave to different categories of employees is admissible and under what circumstances.

✓ (c) Name the authorities and their powers in respect of the following:

- (i) To sanction misc. Expenditure for civil suits.
- (ii) To sanction writing off finally Irrecoverable value of stores
- (iii) To purchase material and repair of equipment against cash payment
- (iv) To sanction class Iv posts chargeable to contingencies.
- (v) To sanction insurance charges for material stock

(Marks 5+5+10=20)

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4(a) Mr Sudhir a senior asstt who was appointed as UDC on 17.12.81 was drawing Rs.11050/- on 31.12.05 with date of next increment as 1.12.2006 in the scale of 6300/10700 after getting the benefit of 23 years promotional benefit. He was allowed the revised scale of 10900-34800+4500 Grade Pay w.e.f.1.1.2006. He was promoted as Supdt.Grade II on 5.2.2009 in the scale of 10900-34800+4800 Grade Pay. Fix his pay in the revised scale of 2006 and on promotion .Employee did not exercise any option for pay fixation on promotion.

- (b) Whether T.A. to shift the family and luggage will be allowed to the official who is retrenched from his service and what are the instructions to pay T.A. who is removed from service.
- (c) State the cases where full pay and allowances are admissible under suspension.

(Marks 10+4+6=20)

✓ Q. No.5(a) Under what circumstances a divorcee daughter be allowed family pension and what are the conditions for that?

- (b) A PSPCL employee retired on 31.07.2018 after serving PSPCL for 31 years 5 months & 18 days. His basic pay including G.P. was RS.35690/- with D.A. admissible @ 132% of the basic pay. Calculate his pensionary benefits including leave encashment and family pension to spouse /children after death. He had 225 days earned leave at his credit after encashment 10 days leave encashed for availing LTC during Jan 2018.
- (c) Fix the pay of Mr Amit from 1.1.2006 to 31.12.2018 from the following date while giving him the benefit of 9/16 TBS as per regulations:-
- (i) Appointed as RTM on 9.1.1999 FN
- (ii) His pay was fixed as on 1.1.2006 in 5100-10680+1700 GP as $6730 + 1700 = 8430/-$
- (iii) Opted RTM as induction post and promoted as ALM as on 2.3.2010

(Marks 5+5+10=20)