

Roll No. _____

SAS-1/60/09012010
PAPER-1 (WORKS & STORES ACCOUNTS)

Time allowed: 3 hours

Max. Marks : 100

Books allowed :

**As per revised Syllabus issued vide office order
No.27/Exam/120/Vol.2 dated 25.9.2009.**

NOTES :

- * Attempt all questions and part of a question must be attempted continuously at one place.
- * Support your answer with relevant Rules/Regulations.
- * Missing data, if any, may be assumed, but must be indicated in the answer.
- * Rough work should be done on the space provided for in the answer sheet at page No.2.

Q.1

- (a) "New Accounting procedure for Power purchase under Banking Arrangement though is a significant departure from Commercial Accounting System yet helps in presentation of true and fair view of operating results of PSEB."

Comment on the statement and explain the procedure with help of assumed data.

- (b) Differentiate between "Interest Accrued but not due" and "interest accrued and due". Explain the accounting procedure for both with the help of assumed figures.
- (c) What are construction facilities. How is cost of these facilities charged to project cost ?

Marks : (8+6+6=20)

Q.2 Comments on the followings :-

- (i) Rent of Board's quarters recovered from staff of a project under construction was credited to cost of Residential Building on the plea that the project is yet to be capitalized.
- (ii) While closing annual accounts 10% of employee costs of a construction Division of O&M project was capitalized to cover the pension and other pensionary benefits.
- (iii) As One Crore recoverable from a consumer as on 31.3.2009 was written off in May, 2009 as the factory of the consumer got destroyed in fire. The adjustment was carried out in Annual Accounts of 2008-09 which were still under finalization.

- (iv) PSEB is following policy of Cash Basis in accounting for certain expenses in its accounts.
- (v) No adjustments were carried in Annual Accounts for 2008-09 for the followings :-
 - a) Cost of 50 No. 100 KVA T/Fs costing Rs.50 Lac received for which no GRN was prepared.
 - b) Material despatched by supplier for which documents have been received. The price clause is Ex-Works-Supplier.
- (vi) A building was taken on rent partly for office use and partly to house store godown. The entire rent was debited to office contingency.
- (vii) Steel was issued for deposit work at issue rate of Rs.30 per KG. Surplus steel was returned to Store at Rs.32/- per KG. The work was credited accordingly.
- (viii) No part of Store Incidental Expenses was capitalized though issues were made for carrying out capital works also.

Marks : (8X2-1/2=20)

Q.3

- (a) Enter the following transactions in Cash Book of Sr.Xen "A" Division for the month of November, 2009 and classify them :-

3.11.09	<u>Chest contents</u>	
	i) Self Cheque	Rs.5000/-
	ii) Cheque from supplier	Rs.10000/-
	iii) Cheque from contractor entered on payment side on 30.10.09 but not sent to bank.	Rs.8000/-
3.11.09	Self cheque got encashed and the two cheques deposited into bank.	
3.11.09	Issued temporary advance to JE-P for payment of Railway Demurrage (Rs. 1425) amounting to Rs.2000/- through cheque.	
3.11.09	Stationery purchased from market Rs.1000/-.	
4.11.09	Issued cheque for payment of Leave Encashment and DCRG of Mr. "M" retired on 31.10.2009 Rs.2,00,000/- and Rs.3,25,000/- respectively.	
4.11.09	Paid to :-	
	(i) Part Time Sweeper wages	Rs.200/-
	(ii) Driver of vehicle employed on contract salary	Rs.3500/-
5.11.09	Paid to contractor 'X' his IIIrd Running Account Bill	
	(i) Value of work done since previous bill	Rs.50,000/-

- | | | |
|-------|--|-------------|
| (ii) | Uptodate advance payment
(Work measured since previous
bill Rs.25,000) | Rs.40,000/- |
| (iii) | Secured advance for cement
(entire material consumed) | Rs.25,000/- |

Recoveries :-

- | | | | |
|----------|-------|---|----------------|
| | (i) | Security deposit @ 5% | |
| | (ii) | Income Tax @ 2% + Ed. Cess | |
| | (iii) | Fine for delay Rs.1000/- | |
| | (iv) | Recovery on behalf of Division 'Y' | Rs.2000/- |
| 5.11.09 | | Issued cheque to Division 'Y' for recovery made from
contractor 'X' | |
| 6.11.09 | | JE-B rendered his Imprest Account as under :- | |
| | i) | Payment of octroi charges | Rs.100/- |
| | ii) | Purchase of stationery | Rs.500/- |
| | iii) | Petrol for vehicle
(Jeep of Division office) | Rs.1000/- |
| | iv) | Carriage of material
(from Railway Station to godown -
Rate FOR destination Board godown) | Rs.500/- |
| | | His Imprest of Rs.5000/- was reduced to Rs.2500/- | |
| 6.11.09 | | Paid Income Tax deducted from salary
of staff | Rs.4000/- |
| 9.11.09 | | Temporary advance with JE 'P' adjusted. He paid
following expenses :- | |
| | i) | Demurage charges | Rs.1425/- |
| | ii) | Labour for unloading | Rs.300/- |
| 12.11.09 | | Paid to supplier for supply of cement | |
| | | Bill amount | Rs.100000/- |
| | | <u>Recoveries</u> | |
| | i) | Short supply | Rs.10000/- |
| | ii) | Delay in supply fine | Rs.500/- |
| | iii) | Recovery of local carriage
paid on his behalf by JE 'B' | Rs.500/- |
| 16.11.09 | | Received from Guest House chowkidar amount collected
by him | Rs.500/- |
| 23.11.09 | | Amount got transferred from Division 'S' for CFC as
drawing limit felt short | Rs. 5000/- |
| 23.11.09 | | Paid to Class-IV employees for winter
uniforms | Rs.4000/- |
| 27.11.09 | | Issued cheque for salary of staff | |
| | | Gross Salary amount | Rs.20,00,000/- |

Deductions

	Excess pay for October, 2009	Rs.1000/-
	Income Tax	Rs.10000/-
	Board's quarter rent	Rs.1000/-
	GPF	Rs.100000/-
	GPF Advance	Rs.25000/-
	House Building Advance	Rs.10000/-
	Intt. on HBA	Rs.4000/-
	Recovery on behalf of 'S' Divn.	Rs.500/-
	Amount transferred to N & M Sub Division through cheques Rs.5,00,000/- and Rs.7,25,000/- respectively.	
27.11.09	Issue cheque favouring 'S' Division for the dues	
30.11.09	Balance in hand deposited in bank	

- (b) Point the irregularities committed in the above transactions.

Marks: (17+3=20)

Q.4 Comments on the followings :-

- (i) 50% cost of Ash Handling Plant at Thermal Project was capitalized on the plea that only one of two units has yet commissioned.
- (ii) A railway track was laid and completed in the year 2005-06. However, with completion of Coal Handling Plant and commissioning of the Project the same was put to use in the year 2007-08. But depreciation was charged on the asset for the year 2006-07 onwards.
- (iii) Loan was raised from M/S REC Ltd. for establishment of 5 No. new 220 KV Sub Stations. Accordingly, interest on this loan was capitalized and charged to the cost of these Sub Stations.
- (iv) No entry was made of dismantled cable while carrying annual maintenance of LD System though the same can be used elsewhere.
- (v) No detailed measurements are recorded for making payments to contractors for turn key job.
- (vi) Interest on Mobilization advance recovered from contractor was credited to cost of work.
- (vii) It is proposed to allow advance payments for Brick work executed but not measured. However, no recovery is being made secured advance allowed on bricks.
- (viii) Expenditure on replacement should always be charged to revenue.

Marks : (8x2-1/2=20)

Q.5

(a) Fill up the blanks

- (i) Memorandum Workshop register will be maintained in terms of _____.
- (ii) _____ at the year end shall be physically verified to ascertain the quantity of stock.
- (iii) Debits will be raised for use for vehicles of an _____ Division by a _____.
- (iv) In case of loss of U-Cheque, a _____ is issued.

(b) Write Short Note on :-

- (i) Originating Unit.
- (ii) Overtime Authorization Slip
- (iii) Burnt Meter Register
- (iv) Defaced Revenue Stamps
- (v) Warranty Period Cost Recovery Control Register.

Marks: (5x1+5x3-20)

Roll No. _____

SAS-1/60/10012010
PAPER-II (REVENUE ACCOUNTS)

Time allowed: 3 hours

Max. Marks : 100

Books allowed :

As per revised Syllabus issued vide office order
No.27/Exam/120/Vol.2 dated 25.9.2009.

NOTES :

- * Attempt all questions and part of a question must be attempted continuously at one place.
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Q.1

- (a) The Sr.Xen/Enforcement, on 10.1.2007 checked a connection of LS consumer with sanctioned load 25647 KW and contract demand 21225 KVA being fed from 66 KV Substation. The consumer was found 6 No. DG Sets of 250 KVA each. The connected load on these DG sets was found to be 1200 KW and was not connected with the PSEB system. The consumer was not having permission for operation of DG sets. The load of the consumer connected to the PSEB system was found to 26479 KW. Calculate the charges to be levied from the consumer.
- (b) A LS consumer is having a Rice Sheller connection within Corporation Limit with sanctioned load of 700 KW and contract demand of 585 KVA. The consumer runs his sheller throughout the year, without opting for any seasonal benefit. The PSEB has installed its own Meter & CT/PT in consumers premises at the cost of Rs.36000/-. The Sr.Xen (Op.) recorded his reading on the following dates as under :-
14.7.2009 KWH:0009982, KVAH:0010967, MDI: 460.58 KVA
13.8.09 KWH:0035876, KVAH:0037389, MDI: 601.18 KVA
Calculate his monthly bill from the above data.

Marks : (8+12=20)

Q.2

- (a) A LS consumer is having an induction furnace connection on 11 KV category 2 feeder emanating from 66 KV Focal Point Sub Division, Ludhiana with a sanctioned load of 3350 KW and contract demand of 3450 KVA. The meter multiplier is 2 and line CT Ratio is 200/5 and

meter CT Ratio is 300/5. The energy meter of L&T make has been provided by the consumer & 11 KV CT/PT has been provided by PSEB. The readings noted by Sr.Xen (op.) for the month of May 2009 are as under :-

1.5.09 KWH:1071289 x m.f, KVAH:1100023 x m.f, MDI: 1971x m.f.
30.5.09 KWH:1187930 x m.f, KVA: 1218023 x m.f, MDI: 2535 x m.f.

Prepare bill for the month of May, 2009 from the above data.

- (b) Prepare energy bill for NRS consumer falling under municipal limits from the following data :-

Supply Voltage: 11 KV, sanctioned load: 50.70 KW, meter reading on 15.9.09 : 25057, meter reading on 9.11.09: 31093, Meter multiplier:1, meter ratio:50/5, CT ratio: 100/5, Meter equipment rental: Rs.107 per month, service charges Rs.45 per month.

Marks: (15+5=20)

Q.3

- (a) An approved educational institution was having a domestic sanctioned load of 175 KW for use in the campus. The Addl.SE/Enforcement checked the institution on 17.9.2009 and found that a cafeteria cum recreation shop was being run on the same load an adjoining premises of the institution. The load of 18 KW was found connected in the shop. The total load of the institution was found to be 228 KW. The meter installed was checked and found to be sticky. The consumer was already paid Rs.756876 as energy charges and ED from 18.9.2008 to 17.9.2009. Prepare a notice of violations & penalty to be sent to the institution and on which format this notice is to be sent.
- (b) A new private university applied for a load of 1700 KW on 16.3.2009 under BS category. The load details given by the university indicated that 80% of the load is non industrial type. The university installed one 2000 KVA transformer for this purpose. The load is to be used for further distribution in the 3 hostels of the university. The AEE/Op. directed the R.A. to register the application - Comment.

Marks : (15+5=20)

Q.4.

- (i) The Spot Billing is being carried out in the Janta Nagar Sub Division, Ludhiana. The data of around 700 consumers were lost in the last group and officer advised you to be cautious in this regard. What checks will you ensure for prevention of data ?

- (ii) What do you mean by interest on ACD & meter equipment security ? How and when it is given ? What was the rate of interest on these securities for the year 2008-09 and how is the rate of interest is determined ?
- (iii) What important steps are required to prevent bungling in the daily cash receipts in an operation sub division ?
- (iv) Define character of service. Indicate the supply voltage to be given as per instructions for each of following consumers. Also indicate voltage surcharge/rebates applicable for each :-
- a) LS Gen Category with CD 2680 KVA at 11 KV
 - b) Arc Furnace with CD 4590 KVA at 33 KV
 - c) Induction Furnace and other loads with CD 19.50 MVA at 66 KV
 - d) NRS with load of 129 KW at 11 KV
 - e) Steel Rolling Mill with CD 1900 KVA at 400 V.

Marks : (4X5=20)

Q.5

- (i) Please explain what is Peak Load Exemption.
- (ii) A LS consumer is availing peak load exemption of 380 KW & having his supply on 11 KV mixed category feeder emanating from 66 KV sub-station. His sanctioned load is 625 KW and Contract demand is 490 KVA. The PSEB was facing acute shortage of power during the month of September, 2009. The power regulatory measures were to be enforced as a result the consumers falling in the industrial category 2, 3 & 4 were allowed to use power as under :-
- | | Date | Peak Load Exemption Allowed |
|----|--------------------|-----------------------------|
| a) | 1.9.09 to 6.9.09 | 0.75 |
| b) | 7.9.09 | 1.00 |
| c) | 8.9.09 to 16.9.09 | 0.50 |
| d) | 17.9.09 to 20.9.09 | 1.00 |
| e) | 21.9.09 to 29.9.09 | 0.50 |
| f) | 30.9.09 | 1.00 |

The readings recorded by Xr.Xen/Op. are as under :-

1.9.09	KWH: 7312.27	KVAH: 8016.15	MDI: 445.55
30.9.09	KWH: 19541.88	KVAH: 20715.75	MDI: 500.10

Calculate the peak load exemption charges to be levied from the above consumer.

- (iii) As per the report on a day, a meter reader have prepared the spot bills for following consumers as per details given against each. Please study and comment on the working of the meter reader :-

S.No.	Date	Time	Consumer No.	Load	Amount
1.	12.10.08	19:28:20	DS-001	15 KW	2480/-
2.	12.10.08	19:28:31	DS-002	13 KW	2610/-
3.	12.10.08	19:28:46	DS-003	8 KW	3020/-
4.	12.10.08	19:29:05	DS-004	3 KW	290/-
5.	12.10.09	21:20:06	DS-009	6 KW	1090/-
6.	12.10.09	21:20:30	DS-011	9 KW	1800/-

- iv) Indicate the time periods for following services which Board is to provide to consumers as per regulations :-

- Normal time to replace fuse in rural area.
- Issue of demand notice to NRS connection of 8 KW at 400 V supply.
- Release of HT connection at 33 KV where the magnitude of work does not require major augmentation.
- Replacement of slow meter.
- Shifting of meter.

Marks: (4X5=20)

Roll No. _____

SAS-1/60/11012010
PAPER-III (ACTS, RULES & REGULATIONS)

Time allowed: 3 hours

Max. Marks : 100

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- Q.1 (a) Write true or false about the following statements :-
- i) The Board pays electricity duty on the electricity supply for its own consumption.
 - ii) Every person, who has constructed a captive generating plant and maintains and operates such plants, shall not have the right to open access for the purposes of carrying electricity from his captive generating plant to the destination of use.
 - iii) Whole Time Members so long he continues as Member can accept any assignment other than that of the Board, without the prior permission of the Government.
 - iv) The Part Time Member will not be entitled to any leave except that their absence from any meeting may be condoned.
 - v) No journey outside the jurisdiction of the Board shall be undertaken by the Chairman without the prior approval of the Board.
 - (b) After the cause of action arrives in how much time a complaint can be made in the forum ?
 - (c) Under which circumstances a contract can be terminated ?
- Marks : (5+5+10=20)

Q.2

- a) Write a short note no order preference.
- b) Write about the role of State Public Information Officer.
- c) On which grounds information demanded under RTI Act can be denied.

Marks : (5+5+10=20)

Q.3.

- a) Under what circumstances a license can be revoked ?
- b) How the State Commission determines the Tariff ?

Marks : (10+10=20)

Q.4

- a) What are the rules relating to the investment made by a Board employee ?
- b) What do you mean by "unauthorized use of electricity" ?
- c) To whom an employee can engage to present his case in a departmental enquiry. Can a legal practitioner be engaged ?

Marks : (7+7+6=20)

Q.5

- a) What is the procedure followed by the District Forum on the receipt of a complaint ?
- b) What are the functions of Finance Section of the Board ?
- c) Give detail about the Assessment authority and Appellate authority for unauthorized use of electricity.

Marks : (6+7+7=20)

Roll No. _____

SAS-1/60/12012010
PAPER-IV (SERVICE RULES & REGULATIONS)

Time allowed: 3 hours

Max. Marks : 100

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Q.1

- i) What are the acts or acts of a Board employee amounts to sexual harassment of any women at work place. Which is proper Authority to whom complaint lies in this regard ?
- ii) What action should be taken against a retiree who has not vacated Board's accommodation inspite of Board's notice ?
- iii) Can an employee who has served with Charge Sheet for Major Punishment be awarded minor punishment by the Competent Authority?

Marks : (8+5+7=20)

Q.2

- i) Mr. Raj Kumar was working as JE and he was drawing basic pay of Rs.8550/- in the scale of 7000-11750 as on 1.1.1996 with next date of increment 1.6.1996. He was granted Advance Promotional Increment/Increments as JE w.e.f. 11.6.1994 vide office order No.741 dt. 11.3.1997. He was promoted as AE on 20.12.1999 in the scale of 7750-14500 (Initial Start 8550). He was further promoted as AEE on 5.11.2004. Fix his pay and work out next date of increment. One AGI of the officer was stopped without future effect vide office order No.230 dated 25.4.2001. The officer attains the age of superannuation on 30.11.2005.
- ii) What is the rate of Special Old Age allowance admissible to Pensioner completing 82 years of his age ?

Marks : (16+4=20)

Q.3 Please comment :-

- i) The suspension period of an officer was regularized as leave of the kind due and nothing extra should be paid except the subsistence allowance. The extra ordinary leave was sanctioned by the Competent Authority as no other leave was due to the officer.
- ii) Mr. 'X' was transferred from Ludhiana to Mandi Gobindgarh and Mr. 'Y' joined in his place. They allowed 7 days time to inspect the works together before completion of transfer. During these 7 days Mr. 'X' was allowed HR allowance admissible at Mandi Gobindgarh.
- iii) Mr. Mohan UDC applied Non Refundable GPF advance amounting to Rs. 2 lac for the marriage of his nephew as he has no family. DDO sanctioned the advance and release the payment before the marriage of date.
- iv) Mr. Dina Nath JE was transferred from RTP Ropar to Patiala. He has requested Supdt./Bill Section to draw his salary on the basis of pay slip issued by his DDO for the month of May, 2009 as his LPC is under issue. Supdt./Bill Section accepted his request and claimed salary from July, 2009 to November, 2009 accordingly.
- v) 16 days Commuted Leave for the treatment of his wife applied for by a JE has been sanctioned by the Sr. Xen. comment.

Marks : (5X4=20)

Q.4

- a) Mr. Ram Lal retired AE has requested to Sr.AO/Thermal Design PSEB Patiala to issue him identity card as he was retired from the office of CE/Thermal Design Patiala in June, 2009 and received his pensionary benefits from Sr.AO/Thermal office and now drawing pension from Sr.Xen/DS Division Mohali. Sr.AO/Thermal Design accepted his request. Comment.
- b) An official of the Board who is residing Board's rent free accommodation at Patiala has requested Supdt/Bills Section to deduct quarter rent from his pay from April, 09 to date as this entitlement is not beneficial to him. AO/EAD has accepted his request. Comment.

- c) Can the GPF Advance be sanctioned to an officer of the Board without specific reasons ? If so, under what circumstances ?
- d) What travelling allowance is admissible to an officer of the Board who was summoned to appear before the Inquiry Officer after compulsory retirement from Amritsar for two days at Patiala Head office in the interest of Public Service. The officer is drawing his pension from GNDTP Bathinda. Before retirement he was drawing pay @ Rs.15800/- (Basic Pay) and his home town is Sri Ganga Nagar as per service book.
- e) What do you understand by the term Supernumerary Post ? Under which circumstances it can be created ?

Marks (5X4=20)

Q.5

- (a) Prepare TA Bill of an officer with Head-quarter at Patiala and drawing basic pay of Rs.18600/- for the month of November, 2009 from the following particulars :-

- 3.11.09 Left for Chandigarh at 8.30 a.m. and return to Headquarter at 3.00 p.m. by own Gypsy.
- 5.11.09 Left for Bathinda in Board's staff car at 7.00 a.m. to participate in Memorial Tournaments as the Manager of the Team Distance 170 KM.
- 8.11.09 Returned to Head-quarter in Board's vehicle with team and reached Patiala at 10.00 P.M. (Left Bathinda at 6.00 P.M.)
- 15.11.09 Left for Delhi at 7.40 a.m. and reached Delhi at 12.40 p.m. Paid Rs. 300/- Railway AC Fare. Local journey at Patiala 7 KM. Hired Taxi for Airport and paid Rs.350/-. Left Delhi for Hyderabad by air at 5.00 p.m. and reached Hyderabad at 7.30 P.M. Paid Rs.400/- taxi charges to reach Training Institute. Free conveyance was also provided by the Institute for transportation of the trainees at Airport. Air tickets for both ways was purchased the Board's authorized agency.
- 16.11.09 Free Boarding and Lodging was provided at Hyderabad by the Institute.
- 18.11.09 to
- 19.11.09 Left for Delhi 6.00 a.m. Free conveyance was provided upto Hyderabad Airport. Reached Delhi at 9.00 a.m. Paid Rs.275/- taxi charges at Delhi. Left for Patiala and reached Patiala at 3.00 p.m. Paid Bus fare Rs.150/-.
- b) A retired officer has requested for the commutation of pension against whom departmental proceedings have been instituted and pending. AO/Pension has objected. Please comment.

Marks : (15+5=20)
