

**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.
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- Rough work should be done on the space provided for in the answer sheet at Page No.2.

**Q. No.1**

a) Define and differentiate with suitable examples:-

- i) Cash basis and Accrual basis of Accounting.
- ii) Accounting principles and Accounting policies.
- iii) Consumer contribution and Grant for capital Assets.

Marks : 3x4 = 12

b) How Advance payment, Secured Advance and Material issued to contractors for capital works are classified ?

Marks : 3

c) Indicate classification for accountal of security deposit received in the form of FDR from suppliers, employees and consumers ?

Marks : 5

**Q. No. 2**

a) How the following transactions are recorded in Cash Book ? (Assume Data) :-

- i) Acceptance of payment of electricity bills through Post Offices.
- ii) Collection of payment by Sevak (Bill Payment Machine) including dishonour of cheque received through Sevak.
- iii) Entry for Imprest granted to an official :-
  - a) When it is recouped only.
  - b) When it is recouped, but reduced.
  - c) When it is closed and some cash has been received back.
  - d) When recoupment is associated with increase in amount.
- iv) Cheque issued for disbursement of salary after effecting usual recoveries, i.e. company's dues and outside party dues. Company's dues include recovery of excess pay paid in last month.

Marks : 2+2+4+2 = 10

b) There are five transactions for which either IUT Bill or U-Cheque is raised/issued by field accounting units favouring Head Office Units. What are these transactions and how are these accounted in March accounts of field units as well as Head Office Units ?

Marks : 10



**Q. No.3**

- a) Work out estimated per KM vehicle running rate for Powercom work and private use from the following data for the year 2010-11.

- Cost of Vehicle	- Rs. 6,00,000/-
- Year of purchase	- 2008-09
- Wages of W/C Driver	- Rs. 8,000/- PM
- Estimated repair charges ( Annual)	- Rs. 15,000/-
- Cost of Tyres	- Rs. 12,000/-
- Estimated KM running in the year	- 30000 KMs
- Diesel consumption	- 10 KM per Litre
- Diesel rate per Litre	- Rs. 35/-
- Lubricant cost during the year	- Rs. 2,000/-

Marks : 10

- b) Prepare 3<sup>rd</sup> running bill in respect of a contractor 'X' for construction of Residential Building :-

	Particulars	Unit	Rate (Rs.)	Works measured		Work not measured	
				Quantity			
				Upto date	Previous Bill	Upto date	Since Previous Bill
1.	Brick work in foundation	Cft.	50/-	2000	1500	1000	500
2.	DPC	-do-	5/-	2000	500	2000	500
3.	Brick work above foundation	-do-	50/-	8000	2000	2000	1000
4.	Wooden Chokhat	Sft	60/-	500	-	100	100
5.	Concrete work in cement & steel	Cft.	70/-	50	-	50	50

The Contractor has been allowed advance against material as per 2<sup>nd</sup> running bill.

Bricks 2,00,000 Nos.	M/R	Rs.3500/- per thousand
Cement 500 bags	M/R	Rs. 250/- per bag
Wooden plank 100 nos.	M/R	Rs.1500/- per Plank.

Since previous bill, 60000 bricks were brought to site and 1,50,000 bricks were used. 200 bags of cement were also used. All the wooden planks are lying unused. Fine was imposed for delay Rs.10,000/- while for bad quality work Rs.5000/- is to be recovered. Security deposit @ 2% is also to be recovered.

Marks : 10

**Q. No.4**

a) Comment:-

- i) After the completion of a work, surplus material is lifted by the contractor on the plea that the cost of material already stands recovered from his bills.
- ii) Capitalization of an asset was deferred on the plea that final bill of the Contract is still pending and also commissioning Certificate is yet to be issued by the relevant technical authority.

Marks :  $2 \times 4 = 8$

b) State in brief the procedure to ensure NIL balance under Account Code 37.000 at the year end.

Marks : 12

**Q. No.5**

- a) State the precautions to be observed before issue and return of material from Contractor executing departmental works.
- b) Pass necessary year end entries to account for coal and related costs with assumed data.
- c) Write short notes on :-
  - i) Meter under repair register.
  - ii) Scrap register.

Marks :  $5 + 5 + 2 \times 5 = 20$



**PAPER-II ( REVENUE ACCOUNTS)**

Time allowed : 3 hours

Max. Marks : 100

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**Q. No.1**

Prepare bill for the month of May 2010, from the following available data of a connection that falls under Municipal limits.

Connected Load : 85 KW  
 Nature of Industry : Ice Factory  
 Board's Transformer Capacity : 100 KVA  
 Metering Equipment : HT Metering Capacity 10/5 Amps  
 CT/PT Unit Capacity 20/5 Amps

Readings : NEW / OLD  
 KWH Meter : 47500 / 42124  
 KVAH Meter : 50500 / 45000  
 Rentals : Rs. 500/ per Month

Marks : 20

**Q.No.2**

LS connection having 500 KW load was released on 1.12.2009. Permission to run 140 KW load during peak load hours was granted by Chief Engineer/SO&C for six months w.e.f. 1.2.2010. Sr. XEN MMTS down loaded data of the meter first time on 31.5.2010 and reported time depicted by meter clock advanced by half an hour. Print out of the same is as under.

Time	Date and Load running during peak load hours in KVA				
	14.4.2010	21.4.2010	13.5.2010	15.5.2010	20.5.2010
18.00	240	360	440	300	200
18.30	240	360	440	300	200
19.00	240	360	440	300	200
19.30	240	140	280	300	200
20.00	240	140	280	140	140
20.30	240	140	280	140	140
21.00	240	140	140	140	200
21.30	240	140	140	140	140
22.00	240	140	140	300	140



Work out amount of penalties due to violations in peak load hours restrictions period, when timing of peak load hours restrictions are as under :-

January, November, December	: 1800 Hours to 2100 Hours
February, March, September & October	: 1830 Hours to 2130 hours
April to August	: 1900 Hours to 2200 Hours

Marks : 20

**Q. No.3**

- a) Connection of a petrol pump having 4.5 KW sanctioned load was checked by Sr. XEN/Enforcement on 7.5.2010 and reported that consumer was doing theft of energy by tempering of meter and connected load was found 7.4 KW at the time of checking. Sub-Division charged Rs.33,215/- as assessment of electricity charges after deducting Rs.14,500/- as Electricity charges already paid by the consumer. As an Auditor of the Sub-Division point out short assessment, if any.
- b) Who is competent to record readings of following connections :-
  - 1) NRS connection having Sanctioned Load of more than 20 KW but less than 100 KW.
  - 2) SP connections.
  - 3) DS connections having more than 100 KW Sanctioned Load.
  - 4) MS connections.
  - 5) LS connections with more than 500 KW load.

Marks : 15+5 = 20

**Q. No.4**

- a) Explain procedure of billing of Rice Sheller that is run for full year.
- b) AEE Operation released connection for oil terminals and bottling plants under Large Supply Category. Comment.
- c) Sr. XEN of City Patiala Division entered into an agreement for the year 2010-11 with a cable operator who hired 20 PSEB poles for laying TV cable network in city area and deposited Rs. 3,000/- for the same. Comment.

Marks : 8+5+7 = 20

**Q. No.5**

- a) Prepare final bill of Temporary NRS connection installed for the period 1.4.2010 to 1.5.2010 from the following available data. The connection falls within the Municipal limits :-

Connected load	- 15 KW
Consumption	- 2852 KWH
Rentals	- Rs. 200/- per month
ACD	- Rs.15,000/-
Meter Security	- Rs.1,000/-

Also intimate balance amount to consumer to clear his account.

- b) Prepare bill for the month of June, 2010 of a nursing home-cum-scanning Centre having SL of 600 KW from following available data. The connection falls outside the Municipal Limits.

Supply Voltage	: 11KV (continuous supply)
Feeder	: Independent
Consumption	: 30000 KWH 35000 KVAH
Rentals	: Rs.300/- per month
Billing period	: 2 months

Marks : 10+10 = 20



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

SAS-I/50/120710

**PAPER-III ( ACTS, RULES & REGULATIONS)**

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**Q.No.1**

- a) What are the powers of a licensee to enter premises and to remove fittings or other apparatus of licensee under the Electricity Act, 2003.
- b) What are the objectives of the introduction of The Consumer Protection Act, 1986 ?

Marks : 10+10 = 20

**Q.No.2**

- a) Who can request for obtaining information under the Right to Information Act, 2005 ? How, the request can be made ? What are the exemptions from disclosure of information under the Right to Information Act, 2005.
- b) What are the powers of the Appropriate Government to make Rules under the Right to Information Act, 2005 ?

Marks : 15+5 = 20

**Q.No.3**

- a) What are the objectives and reasons for the introduction of the Micro, Small and Medium Enterprises Development Act, 2006 ?
- b) What is the extent of the powers delegated to different authorities under the Works Regulations, 1997 ?
- c) What is meant by three parts bids ?

Marks : 10+5+5 = 20



**Q.No.4**

a) State whether the following statements are true or false :-

- i) In the case of the Chairman, the Casual Leave is not required to be sanctioned by any authority.
- ii) The Chairman of the Board can perform journey outside the jurisdiction of the Board without any approval.
- iii) The Chairman shall be appointed by the Government to hold office for period not exceeding three years.
- iv) The Members shall be appointed by the Government to hold office for periods not exceeding two years.
- v) The remuneration of the Members of the Board shall be fixed by the Chairman.
- vi) Whole-Time-Members of the Board can accept any other assignment other than that of the Board with the approval of the Chairman.
- vii) No matter shall be considered at an adjourned meeting other than that of a matter left over at the meeting from which the adjournment took place.
- viii) The Board can not make any temporary investment.
- ix) No additional remuneration is payable, in case, a member who, in the absence of the Chairman on leave or otherwise, is asked to perform the additional duties of the Chairman.
- x) The Chairman or Member may resign any time, if they want.

Marks : 10

b) Name ten cases which shall be referred to the Board for decision under the First Schedule of the Regulations of Conduct of Business, 1980.

Marks : 10

**Q.No.5**

What are the rules regarding the following under the Employees Conduct Regulations, 1971 ?

- i) Restriction Regarding Marriage.
- ii) Consumption of Intoxicating, Drinking and Drugs.
- iii) Demonstrations, Strikes and Intimidations.
- iv) Connection with Press or Radio.

Marks 4x5 = 20

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**PAPER-IV (SERVICE RULES & REGULATIONS)**

Time allowed : 3 hours

Max. Marks : 100

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**Q.No.1**

- a) What TA is payable to a Board employee who appears in Departmental Examination? How many times it is payable ?
- b) What is the punishment for preferring of false TA claim ?
- c) What TA/DA is admissible to a Board employee for Journey on a course of Training?
- d) 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. Comment ?

Marks : 4x5 = 20

**Q.No.2**

- a) What is the time limit for payment of leave salary and pension contribution in respect of Board employee in foreign service ?
- b) What is the rate of monthly contribution for pension payable in respect of class-III Board employee during active foreign service, whose length of service is 19-20 years ?
- c) Can an employee be entitled to submit a second appeal where penalty is increased ?
- d) What is meant by communication of orders under the Employees Punishment and Appeal Regulations, 1971 ?

Marks : 4x5 = 20



**Q.No.3**

- a) Indicate the conditions and admissibility of GPF non-refundable advance for the following :-
  - i) Betrothed of daughter.
  - ii) Computer System Advance.
  - iii) Self Employment.
- b) Can non-refundable advance for the purpose of marriage be paid after the date of marriage ?
- c) When an employee can stop his Contribution towards GPF before the date of retirement on superannuation ?

Marks 12+4+4 = 20

**Q.No.4**

- a) Can an employee of the Board be allowed Casual Leave under suspension ? If so, under what conditions and circumstances.
- b) What is the maximum period for which an employee can remain absent from duty ? What action is required to be taken against the employee if he does not join duty exceeding maximum period of absence from duty ?
- c) Indicate instructions regarding counting of study leave for promotion, pension, seniority, leave and increments ?
- d) Mr. X joined the service of the Board on 30<sup>th</sup> April, 1989. Calculate how many Casual Leave Mr. 'X' is entitled during the year 2009 ?

Marks : 4+8+4+4 = 20

**Q.No.5**

- a) Indicate rules regarding grant of Hospital Leave ?
- b) Indicate the rules regarding joining time to persons not in Board service on joining the Board service and on reversion from it ?
- c) An employee appointed on contract for three years was granted extra ordinary leave for 10 days after completion of one year's service. Comment.
- d) Discuss the distinction between 'Censure', the withholding of promotion and non-selection to a selection post ?

Marks : 6+4+5+5 = 20

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