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Roll No. _____

SAS-1/65/11072009
PAPER -1 (WORKS & STORES ACCOUNTS)

Time Allowed : 3 hours

Max.Marks : 100

Books Allowed :

- (a) Manual on Commercial Accounting Systems Vol.1 to XI
(Except SOP Manual)
- (b) Circulars/Instructions issued by the Board from time to time.

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 From the following particulars prepare a Second Running Account Bill of contractor "X" for the construction of a building :

Sr. No.	Description of work	Qty. as per previous bill	Upto date Qty.	Rate in Rs.
i)	Earth work in foundation	40000 cft	200000 cft	1000 Per 1000 cft
ii)	Filling in foundations with lime concrete	4000 cft	12000 cft	1600 Per 100 cft
iii)	Brick work in lime	8000 cft	17000 cft	2000 Per 100 cft
iv)	Brick work in cement	800 cft	3000 cft	2500 Per 100 cft
v)	Wood work in beams	-	1200 cft	200 Per cft
vi)	Doors & windows	-	1800 Sft	60 Per Sft

- (a) Advance payment made in the first running bill for Brick work in Lime not measured Rs.30,000/- for Brick work in Cement not measured Rs.6000/-.

- (b) Second advance paid in the first running bill for 200000 bricks for which full assessed value is Rs.2000/- per 1000 bricks. Out of these 90000 bricks were used since previous bill. Another secured advance was paid for 100,000 bricks brought to site since previous bill.
- (c) Value of cement issued to contractor since previous bill was Rs.15000/- and Railway freight thereon payable by the contractor was Rs.1000/-.
- (d) Rs.1500/- are to be recovered from the contractor from the second bill on account of hire charges of concrete mixer.
- (e) Security deposited recovered from first bill at 5% recovery rate, at the same rate is to be deducted from second running bill.
- (f) Income tax @ 2.26%
- (g) Fine for bad work Rs.2000/-

Marks : 20

- Q.2 (i) The firm has despatched the material by road and routed original documents (Transport receipt) through Bank for 100% payment without getting the pre-despatch inspection carried out as per Purchase Order and has not submitted 5% bank guarantee which is otherwise required as per P.O. What action will you propose ?
- (ii) The Punjab based firm claiming order preference has not furnished an undertaking on a non-judicial stamp paper alongwith their tender. The purchasing authority has refused to allow the order preference with the plea that the required undertaking for order preference has not been enclosed with the tender. Comment.
- (iii) The firm has supplied the material beyond delivery period and has claimed statutory variation in Excise duty beyond delivery period in their bill to claim reimbursement of Excise duty actually paid. Comment.
- (iv) Please prepare comparative statement from the following particulars and to whom and at which rate the order is to be placed for the supply of material. A, B, C, D four firm's have submitted their quotation for the supply of material. Their rates, terms and conditions are as under :

	A	B	C	D
(a) Basic price in Rs.	210/-	300/-	230/-	400/-
(b) CST/ST Extra	2%	2%	4%	2%
(c) Excise duty Extra	8.24%	8.24%	8.24%	8.24%

A, B, D are outside Punjab firm's (C) firm is Punjab based and has claimed order preference.

Marks : 3X4+8=20

- Q.3 (a)
- i) How the rate to be adopted for valuation of coal consumed in the Thermal Plants is worked out ?
 - ii) How the excess/shortage on physical verification of coal stock is accounted for ?
 - iii) Coal related costs such as handling charges demurrage & commission to liaison agents have been charged to cost of coal consumed on plant. Comment.
- (b) What is the Accounting procedure regarding :-
- i) Oversized coal received
 - ii) Inferior grade of coal
 - iii) Transit shortage of coal
 - iv) Stone in coal wagons received
 - v) Diversion of coal rakes with in Plants of PSEB
 - vi) Diversion of coal rakes out side PSEB.

Marks : 3+3+2 + 2x6 =20

- Q.4 i) Chief Engineer/West Zone constituted a Spot Purchase Committee for purchase of critical items amounting to Rs.3.60 lacs without prior permission of the Member Incharge. Comment.
- ii) How will you adjust the expenditure incurred before sanction of the Project i.e. survey, feasibility studies etc. of Projects not yet sanctioned/sanctioned on completion of the Project.
 - iii) Intermediate payments made to the contractor in case of Electrical works executed on Turnkey basis by GNDTP Bathinda have been treated as advance payment & has been charged to Account Code 26.511. Comment.
 - iv) Divisional officer refused to release the final payment to the contractor with the plea that the contractor objects to include the word "In full settlement" in his acknowledgement.
 - v) All payments are made to the contractor against detailed measurements. Are there any exceptions ?
 - vi) How will you regulate the payment of the Excise duty against Purchase Orders placed on the dealers as they cannot submit excise able invoice/gate pass etc.

Marks : 2X4+4X3=20

- Q.5 i) A Board employee who has drawn advance T.A. for tour has not submitted his TA bill for 2 months with the plea that he can submit his claim within one year. What action will you propose ?
- ii) How will you adjust the TA advance given to the employees going on Deputation in the BBMB Organization ?
- iii) RAO Audit Party during audit of Bathinda Thermal Plant raised the objection that claims of TA Bills/Medical and arrear of D.A. pertaining to the year 2007-08 has been paid during 2008-09 for which no adjustment/liability was created. Comment.
- iv) Losses involved in execution of capital projects and shortage observed upon physical verification of Stores at construction projects have been booked to relevant capital head of Account/cost of asset. Comment.
- v) Verbal orders for the commencement of the work has been given. Comment,
- vi) Can completion report be used as a revised estimate. If so, in what circumstances ?

Marks : 4X4+2x2=20

SAS-1/65/12072009
PAPER -II (REVENUE ACCOUNTS)

Roll No. _____

Time Allowed : 3 hours

Max.Marks : 100

Books Allowed :

- (a) Electricity Supply Regulations.
- (b) Conditions of Supply
- (c) Sales of Power Manual
- (d) Chart of Accounts
- (e) Tariff, Commercial & PR Circulars

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) An industrial consumer (LS) having meter security deposits of Rs.30,000 and ACD of Rs.150,000/- is to be allowed interest for the year 2008-09 at prime lending rate of 12.25% P.A. Work out the interest payable to the consumer through the electricity bills & pass entries in the March 2009 A/C. Also pass entries regarding the payment of interest after deduction of Income tax in the next billing cycle.
- b) The consumption data of a street light connection for 2008-09 having connected load of 180 KW is as under :-

	<u>Units</u>		<u>Units</u>		<u>Units</u>
Jan.08	24400	Feb.08	22600	March, 08	21300
Apr. 08	26300	May 08	27000	June, 08	24000
July, 08	42000	Aug.08	44000	Sep. 08	36000
Oct. 08	34400	Nov. 08	32100	Dec. 08	46200
Jan.09	44100	Feb.09	41800	Mar.09	37000

During checking, the connected load of 220 KW was detected in August, 2008.

- i) Work out the stipulated units
- ii) Annual minimum charges recoverable
- iii) Penalties, if any, on account of excessive load detected.

Marks : 10+10 = 20

Q.2

A consumer having connected load of 12 KW for petrol pump was found indulging in theft of energy by tempering meter on 1-9-2008. Consumption during the last six billing cycles (bi monthly) recorded as under :-

11/07	2890 units	1/08	2750 units	3/08	3540 units
5/08	3760 units	7/08	3600 units	9/08	3800 units

- Work out the amount recoverable from the consumer on account of theft.
- The consumer on receiving the notice-cum-supplementary bill requested to CE/DS to refer the case to Dispute Settlement Committee. The request of the consumer was accepted. Comment with reference to rules and regulations.
- The consumer came to know of filing FIR against him for theft. He requested not to file the FIR. If remedies are available with him. Please comment.

Marks : 10+5+5=20

Q.3 a)

A permanently disconnected consumer has the following outstanding in PDCL for the last 3 years :-

i)	Energy charges/meter rent/service rent	=	10000
ii)	E.D.	=	900
iii)	Octroi	=	400
iv)	Late Payment Surcharge	=	1000

The Competent Authority after declaring the amount as irrecoverable ordered to write off the energy charges and waive off the surcharge under DOP 83 & 84. Pass journal entries in the account to clear the outstanding.

- A consumer of a Sub Division in 'A' Division made payment of his bill amounting to Rs.4000/- by local cheque on 6.4.2009 through Sevak Bill Payment Machine under the control of a Sub Division of 'B' division. The cheque was remitted in the bank by the cashier on 7.4.2009 but the cheque got dishonoured on 8.4.2009. What entries are required to be passed in the account of both the Sub Divisions of A and B Division respectively in the month of April, 09 on receipt of payment and subsequently on dishonour of cheque. The consumer failed to make payment after the dishonoured cheque.

Marks : 10+10=20

Q.4 a) Define the following :-

- i) Single point delivery
- ii) Night Load industrial connection

b) Can a permanently disconnected tubewell connection remained disconnected for more than 5 years be allowed to be reconnected ? If so, under what conditions ?

Marks :- 5+5+10=20

Q.5 a) What remedies are available with the consumer if he receives the energy bill for excessive consumption ?

b) What is difference of applicability of provisions of section 126 and 135 of Electricity Act, 2003 ?

c) While checking the load the Enforcement team counted the load of computers running on UPS, running through 5 Amp. plug as 400 watts. Please comment.

d) The consumer running 2 connections in a premises applied for clubbing of load. The SDO sent a notice to the consumer for depositing the ACD on the prevalent rate. Please comment.

Marks : 5X4=20

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Roll No. _____

SAS-1/60/13072009

PAPER -III (ACTS, RULES & REGULATIONS)

Time Allowed : 3 hours

Max.Marks : 100

Books Allowed :

- (a) Indian Electricity Act, 1910.
- (b) Electricity (Supply) Act, 1948
- (c) Indian Electricity Rules, 1956
- (d) PSEB Chairman's Power Rules, 1959
- (e) Rules & Regulations framed under Sec. 78 & 79 of Electricity supply Act, 1948
- (f) Consumer's Protection Act, 1986.

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) Can the State Govt. make alteration and amendments in terms and conditions of a license without the consent of a licensee ?
- b) Can the clauses relating to Earnest Money and Security Deposit be deleted/released while approving the NIT under Purchase Regulations ?
- c) Please explain the restrictions on unbudgeted expenditure as per provision of the Act.

Marks : 5+5+10=20

- Q.2 a) What are the duties of person who is proposed to erect a new building and structure or to bring a addition/alteration to existing building at any time subsequent to erection of an over head line ?
- b) Please explain the re-appropriation and supplementary appropriation of funds as per PSEB Regulations.
- c) Have a consumer any legal remedy under the provision of Consumer Protection Act 1986 if he is not satisfied with the orders of State Commission ? How he can proceed to avail such legal remedy ?

Marks : 10+5+5=20

- Q.3 a) What is the jurisdiction of District Forum ?
- b) In some cases, the penalty has been imposed by the Competent Authority without holding any enquiry of the cases. Comment in detail.
- c) State Govt. is insisting to pay interest immediately which is due on loan granted by the State Govt. and lying in arrear for the last 2 years. Comment.
- d) What is the difference between State Electricity Consultative Council and Legal Advisory Council ?

Marks : 5X4=20

- Q.4 a) What precautions are to be taken against failure of supply ?
- b) What action is required to be taken if the clear profit of license in a year exceed the amount of reasonable return ?
- c) Who can be appointed as an Inspector under the Electricity Rules ?

Marks : 10+5+5=20

- Q.5 a) Under what circumstances the extension in time for submission of tender can be allowed ?
- b) Can any tender be exempted from depositing of requisite Earnest Money alongwith tender, if so, state the necessary conditions ?
- c) What are the general principles of Finance of the Board ?

Marks : 10+5+5=20

Roll No. _____

SAS-1/70/14072009

PAPER -IV (SERVICE RULES & REGULATIONS)

Time Allowed : 3 hours

Max.Marks : 100

Books Allowed :

- (a) PSEB MSR Vol.I (Part-I&II) Vol.III.
- (b) Punjab CSR vol.II
- (c) PSEB GPF Regulations 1960
- (d) PSEB Employees P&A Regulations, 1971
- (e) Delegation of Powers
- (f) Circulars relating to Pay Fixation

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

Fix the pay :-

Mr. "T" was working as AE in the scale of (7750-14500 initial start of Rs. 8850). He was drawing basis pay of Rs.10350/- as on 1-1-1996 with next date of increment 1-5-96. He was promoted as AEE 8-6-98. One AGI was stopped with future effect vide O/O No.409 dt. 30.8.99. Three annual grade increments were stopped without future effect vide O/O No.622 dt. 5.10.999. One AGI was also stopped without future effect vide O/O No.239 dt. 25.4.2000. One AGI was stopped without future effect vide O/O No. 837 dt. 30.10.2000. He was granted First Time Bound Scale 12500/19100 w.e.f. 17.5.1998 vide O/O No. 566 dated 21.8.2001. He was also granted deen date promotion as AEE w.e.f. 9.9.1997 vide O/O No.74 dt. 1.2.2006. He was also promoted as Sr.Xen w.e.f 3-10.2006 in the scale of 12500-19100. The officer attains the age of superannuation on 30.4.2007. Fix the pay from time to time.

Marks : 20

Q.2

- a) Is it permissible under the Regulation to permit a person to withdraw his resignation in public interest and if so, under which circumstances and within how much period ? Explain.
- b) Elaborate what action could be contemplated against an officer under PSEB Regulations who does not allow a subordinate to join on transfer in the interest of public service for a period of one month, despite clear instructions from the Competent Authority. How the period of the official be considered. ?

- c) Explain the circumstances under which employee is deemed to be under suspension.
- d) At what rate rent should be charged from an employee who is allotted Board's accommodation of a higher category to which he is entitled by virtue of status of post held by him at his own interest. Please quote relevant regulations.

Marks : 4X5=20

Q.3

Prepare T.A. bill of an officer with H.Q. at Patiala and drawing basic pay of Rs.14900/- plus Rs.800/- Spl. allowances for the month 12/08 from the following particulars :-

- 2-12-08 Left Patiala for Ludhiana at 9 A.M. by own car and returned at 7 P.M. Total distance to and fro covered is 250 KM. Also paid Rs.90/- Toll Tax at Doraha Toll Plaza both ways.
- 3-12-08 Left Patiala for Chandigarh by friend's car at 9 AM and reached at Chandigarh at 10.30 AM. Paid Propulsion charges Rs.150/-. Railway fare of the entitled class is Rs.200/-. The bus fare by the shortest route is Rs.35/- Returned at 7 PM by A.C. bus paid fare Rs.60/-.
- 5-12-08 Left for Delhi at 7.30 AM and reached Delhi at 1.00PM Paid Rs.280/- for Railway ACC fare. Local journey at Patiala is 5 KM and hired taxi at Delhi and paid Rs.250/- for Airport. Left Delhi for Bangalore at 3 PM and reached Bangalore at 5 PM and paid Rs.500/- taxi charges to reach hotel at 6 PM
- 6-12-08 Stayed at Bangalore for inspection of material. Paid taxi charges Rs.500/- for local journey. Boarding and Lodging was free at Bangalore.
- 7-12-08 Left for Delhi at 7.00 AM. Paid taxi charges Rs.300/-. Reached Delhi at 9 AM. Paid taxi charges Rs.250/- at Delhi. Reached at Patiala at 3 PM. Paid bus fare Rs.150/-. Distance at Patiala 5 KM.
- 10-12-08 Left for Delhi at 7.30 AM. Paid taxi charges Rs.300/- at Delhi. Stayed in the PSEB Guest House. Returned to Patiala on 11.12.2008 by Shatabdi Train upto Ambala and ordinary bus from Ambala to Patiala. Railway fare Rs.300/- and bus fare Rs.34/-. Local distance at 5 KM. Railway fare express train is Rs.200/-
- 19-12-08 Left Patiala for Gurgaon on three days on training. Paid railway fare Rs.286/- for Delhi and paid taxi charges Rs.400/- from Delhi to Gurgaon. Railway fare for entitled class is Rs.200/-. Free boarding and lodging was provided. Reached Patiala on 23-12-08 at 3 PM Paid bus fare from Gurgaon to Delhi Rs.20/- and Delhi to Patiala Rs.150/-

Marks : 20

- Q.4 a) How the over stayed of joining time is treated ?
- b) Can commuted portion of the pension is restored to an officer, if he wants to refund lump-sum value of the commutation in one installment. Who is competent authority and under what circumstances/conditions ?
- c) What are the orders against no appeal lies in the Board /
- d) Can old age allowance is admissible to a retiree on attaining the required lower age for this allowance on his pension and family pension which he is having after the death of his wife. (Both husband and wife were in Board's service)
- e) Can the nomination for the GPF is valid on plain paper ? How the payment is to be made on his (Board employee) death when he did not leave any member of his family behind ? Explain

Marks : 5X4=20

Q.5 Comment on the following; quoting Rules & Regulations :-

- a) CE/Operation has treated suspension period of AAE as Non duty. DDO has recovered all the amount of Subsistence Allowance paid to the official during suspension period from his salary on reinstatement. The official objected against the recovery.
- b) AO/GPF has paid interest on GPF accumulation beyond the period of 6 months on the request of the retiree.
- c) Sr.Xen/DS Division accepted 3 months Basic Pay+DP+ADA+IR from an employee (UDC) in lieu of notice period on his resignation from Board's service.
- d) Competent Authority has sanctioned 90 days Adoption Leave to Smt. "X" from 5.3.09 to 2.6.09 as she has legally adopted son on 18.3.09. The date of birth of the adopted child is 4.3.2009.
- e) Mr. "K" office bearer of the Employees Association availed 4 days Special Casual Leave for participating in the meeting of the Association to be held at Chandigarh which was allowed by the DDO after debiting the same to his Special Leave Account.

Marks : 5X4=20
