

Roll No. _____

SAS Part-I (110/110114)
Paper-I
(Works and Stores Accounts)

Time Allowed: Three Hours

Max. Marks:100

Books allowed:

As per revised syllabus issued vide Office Order No.27/Exam/120/Vol. 2 dated 25.9.2009.

Note

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Q.1 Comments on the following:-

- i. There is a debit balance of Rs.17000/- outstanding over two years in the schedule of purchases (Sundry Creditor Ledger) being the cost of material received.
- ii. Material was issued to contractor largely in excess of reasonable requirements as determined by reference to actual quantity of work done and authorized formulae in general use for calculations of quantities of material required for issue to works.
- iii. The upto date total various Sub Heads both quantities and amount of major work shows large excess over the estimated quantities and amounts.
- iv. An Executive Engineer allowed payment of Rs.8000/- to contractor on account of increase in the price of Nut and Bolts used for fabrication. The Xen has obtained the approval of Superintending Engineer in this respect.

Marks: 4x5=20

- Q.2** a) What is the turn key job (lump sum contract)? What are its essential characteristics? What is the point of special importance in the form of lump sum contract and how the payments made under such a contract regulated?
- b) Define store incidental expenses/stock storage charges. How the store incidental charges are determined?

Mark: 12+8=20

Q.3 Explain in brief quoting reference of regulation/rule;

- i) Is it permissible to re-workout the depreciation retrospectively?
- ii) What are reasons for charging provisional depreciation?
- iii) An Executive Engineer authorized Foreman to record measurement in the Measurement book. Is it within rules?
- iv) Xen 'A' Division raised IUT Bill of Rs.50,000/- on Xen 'B' Division for transfer of material. Xen 'B' Division issued U-Cheque for Rs.30,000/- with the plea that one JE who collected the material is on Earned Leave and U-cheque for balance amount will be issued on his joining. Explain it.
- v) When does the sanction for works estimates lapse?

Marks: 5x4=20

Q.4 Draw up 2nd running bill on running account with following particulars:-

Name of Division	C.C. Division No. I.
Name of Contactor	P.R. Infra Co.
Name of work	Providing road and culverts for Power House No.1.
Item No.1	Excavation in ordinary soil including 4 ft. lift and 300 ft. lead 20,000 cu ft @

Rs.13/- per cu ft. No work done since Last Bill.

Item No.2

Providing road with 9" thick granite Boulder soling, 10000 Sq. ft @ Rs.50/- per sq. ft.

(To be paid at past rate of Rs.40/- per sq. ft.)

Work done since last bill 2000 Sq. ft.

Item No.3

Providing footpath with 6" boulder soling 1000 Sq. ft. @ Rs.30/- per Sq. ft.

Work done since last bill 300 Sq. ft.

Add 10% on above as per agreement.

Recoveries:

- i. Rs.5500/- on a/c of cost of cement supplied.
- ii. 5% on a/c of security deposit.
- iii. 2% on a/c of Income Tax.

There is also an attachment order against the contractor of Punjab and Haryana High Court for Rs.3500/-.

Marks: 20

Q.5

Write Cash Book of Xen/Operation Division, Model Town, Jalandhar on the basis of following particulars:-

1.10.2009	<u>Opening balance</u>	
	Currency notes	Rs.22,000/-
	Coins	Rs.100/-
	Revenue stamps	Rs.500/-
	Postage Stamps	Rs.1000/-
	Revenue stamps for fixing	Rs.200/-
	<u>Consumer receipts</u>	
	Cheque in favour of contractor	Rs.2000/-
	N.S.C.	Rs.200/-

	Postal Order Self cheque	Rs.400/- Rs.2500/-
2.10.2009	Self cheque encashed	
4.10.2009	Issued U-cheque to Xen Const. Division for Rs.5000/- on a/c of transfer of material.	
8.10.2009	Issued advance of Rs.15000/- to SDO for making payment to workcharged staff.	
9.10.2009	SDO returned Rs.1000/- as unpaid amount and rendered account of imprest alongwith attendance sheet.	
15.10.2009	Purchased postage stamps Rs.5000/-	
17.10.2009	<p>Paid to contractor for white washing of office building as under:-</p> <p>Gross amount of bill =Rs.20,000/-</p> <p><u>Deductions</u></p> <p>Cost of water =Rs.100/- Penalty/fine for delay in work =Rs.1000/- Income Tax =Rs.400/-</p> <p>Paid net amount by cheque No.3/1600</p>	
20.10.2009	<p>Purchased stationery from market Rs.3000/- from A.B. Stationers</p> <p>Stationary issued to SDO-II =Rs.1000/- Divisional Office use =Rs.2000/-</p>	
29.10.2009	<p>Issued cheque No.4/1600 for the pay of establishment in favour of Manager, SBOP.</p> <p>Gross amount = Rs.1,00,000/-</p> <p><u>Deductions</u></p> <p>a) i) GPF subscription =Rs.5000/- ii) Refund of Advance =Rs.3000/- b) LIC =Rs.1000/- c) Income Tax =Rs.1000/- Net =Rs.90,000/-</p>	

Marks: 20

Roll No. _____

SAS Part-I (110/120114)
Paper-II
(Revenue Accounts)

Time Allowed: Three Hours

Max. Marks:100

Books allowed:

As per revised syllabus issued vide Office Order No.27/Exam/120/Vol. 2 dated 25.9.2009.

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Q.1 a) Prepare bill of an LS consumer from the following data:-

(Billing period 1.09.2013 to 30.9.2013)	
Sanctioned Connected load	5490.750 KW
Sanctioned Contract Demand	5000 KVA
Maximum Demand Recorded	5250 KVA
Consumption KWH	17,50,000
KVAH	18,50,450
Supply voltage	66 KV
Metering	66 KV
Nature of Industry	Induction Furnace (One Furnace)
The consumer is permitted to use 770 KW load during peak hours on payment of Peak Load Exemption Charges prevalent at that time.	

Cost of Meter	Rs.25,000/-
Cost of CT/PT unit and MCB	Rs.20,000/-

b) Calculate connected load of an industrial consumer.

i)	Electric Motor Single Phase	5 BHP
ii)	Electric Motor Three Phase	50 BHP
iii)	Light Point	59 Nos
iv)	Fan Point	13 Nos
v)	Wall Socket (single Phase)	17 Nos.
vi)	Power Socket (single Phase)	7 Nos.
vii)	Power Socket (three phase)	5 Nos.
viii)	Air Conditioner (Non-standard)	3 Nos.
ix)	Two motors are used with approved change over switch (15 BHP, 25 BHP).	
x)	Two welding set (standard make) used for repair and maintenance of factory (5 KVA and 10 KVA)	

Marks: 10+10=20

Q.2 a) Meter installed outside the premises of consumer has been stolen. Please comment how the accounts of the consumer will be overhauled for the period of direct supply.

b) Who is the first person responsible in respect of the following:-

- Sending Advice/Billing data of Industrial consumers.
- Sending Master files of General and Industrial Consumers.
- Cases involving dishonourment of cheques.
- Recovery of defaulting amount.
- Acceptance of A&A form.
- Issue of TDCOs.

- vii. Authenticity of amount with regard to refund/charges entered in SC & A Register.
- viii. Action on key exception Report.
- ix. Issue of Meter change orders.
- x. Acceptance of Test reports.
- c) What is meant by unauthorized use of electricity as per the Electricity Act, 2003?

Marks: 5+10 (1x10)+5=20

Q.3 a) Write the tariff applicable to the following:-

- i) Mobile Towers.
- ii) Private College.
- iii) Hospitals run by charitable Institutions approved U/S 80 G of the Income Tax Act.
- iv) Sainik Rest Houses of Rajya Sainik Board.
- v) PCO
- b) A domestic supply consumer having sanctioned load of 6.5 KW found using electricity by "bye passing" the meter on 31.3.2013. Load connected at the time of checking was 8 KW. Consumer has paid last one year bills of Rs.18000/- (SOP), Rs.2340/- (ED), Rs.300/- (Octroi) for 3000 units. Calculate the amount of theft recovered from the consumer considering the tariff applicable w.e.f. 1.4.2012. Also calculate the compounding charges.
- c) Define Service Line.
- d) When and by whom the display unit of the meter is required to be installed and who will bear its cost?

Marks: 5(1x5)+10+3+2=20

- Q.4 a) What is the relevancy of one time settlement scheme? What are the latest provisions of this scheme?
- b) Discuss clubbing of load for electric connection. Right down recent instructions for clubbing of load.

Marks: 10+10=20

- Q.5 a) What is the initial Security towards supply of electricity required for different categories of consumers in case of spot billing?
- b) What is the Monthly Average Power Factor required to be maintained by DS/NRS Consumers with load exceeding 100 KW and provided supply 11 KV or higher voltage?
- c) What is the rebate applicable to Domestic Supply and Non-residential supply in case of one point supply to residential colonies/building complexes?
- d) Write a short note/comment.
- i) Time period allowed to provide a new connection.
 - ii) Consequence/penalty in case of default in providing connection in time.
 - iii) Exception to time period allowed as per (i) above.

Marks: $4+2+2+12(3 \times 4)=20$

Roll No. _____

SAS Part-I (95/130114)
Paper-III
(Acts, Rules and Regulations)

Time Allowed: Three Hours

Max. Marks:100

Books allowed:

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Q.1 a) What are the various penalties imposable under the Electricity Act, 2003?

b) What are the exceptions to the definition of 'Consumer' as per Protection Act, 1986?

Marks: 10+10=20

Q.2 a) Explain the appeal provisions under RTI Act, 2005.

b) Explain the payment provisions under Works Regulations.

Marks: 10+10=20

Q.3 a) Explain the penalty/damages for delay in delivery under Purchase Regulations.

b) Explain the procedure under Clause Negligence and Default of Purchase Regulations.

Marks: 10+10=20

- Q.4 a) What are the objectives and reasons for the introduction of Micro, Small and Medium Enterprise Development Act, 2006?**
- b) How the allocation of expenditure between Capital and Revenue is made as per the Regulations.**

Marks: 10+10=20

- Q.5 a) The notifications, circulars, regulations, manuals, procedures, rules, instructions and norms of erstwhile PSEB are applicable to PSPCL / PSTCL. Comment specifying the authority making them applicable post unbundling.**
- b) Mr. Aakash is a freelance Columnist. Although he is working on a permanent basis in PSPCL, he continues to write columns in a leading English Daily of literary nature. Please comment.**
- c) Sh. Kamal is presently posted in Material Inspection Department of PSPCL. Whenever he visits the premises of vendor/supplier, the vendor / supplier makes arrangement of his stay in a Star rated hotel and meals. Please comment.**
- d) What are the ways and means for arranging money by PSPCL?**

Marks: 20(4x5)

Roll No. _____

SAS-I (115/140114)
Paper-IV
(Service Rules & Regulations)

Time Allowed: Three Hours

Max.Marks: 100

Books allowed

As per revised syllabus issued vide Office Order No.27/Exam/120/Vol.2 dated 25.9.2009.

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Q.1 a) Is there any exemption from production of medical certificate of fitness? If so, state the classes of employees exempted from production of medical certificate of health? Explain with specific reference to relevant rules & regulations.

b) Give brief explanation to the following terms:-

- i) Ministerial employee
- ii) Subsistence allowance
- iii) Tenure post
- iv) Honorarium
- v) Foreign Service

Marks: 10+10(2x5) =20

Q.2 a) PSPCL has made some major amendments in G.P. Fund Regulations during the year 2011. Give out the provisions contained in amended regulation No.14.

- b) Explain in detail the features contained in substituted regulation relating to deposit linked insurance scheme.

Marks: 10+10=20

- Q.3 a) What is single tender system? Explain the powers delegated under single tender system with special reference to the conditions attached thereto.
- b) Can Head of Department re-delegate financial powers to subordinates? Explain quoting relevant regulations.
- c) Can interest free advance be made to firms/suppliers? Explain quoting relevant regulations/powers.

Marks: 10+5+5=20

- Q.4 a) What do you mean by Time Bound Promotional Scale and advance promotional increment? When and from which date it was introduced? Explain the scheme with latest provisions made?
- b) What concessions are admissible to an employee when he is recalled compulsorily before the expiry of leave? Explain quoting relevant regulation.
- c) How is the period of overstayed leave treated for increment duty and leave? Explain with relevant regulation of MSR.

Marks: 10+5+5=20

- Q.5 a) Fix the pay of an employee whose service details are as under:-

Basic pay on 1.1.1996 : Rs.8550 (As JE in pay scale of
Rs.7750/14500)

DNI : 1.6.1996

Extraordinary leave: 1.4.96 to 31.5.96

Promoted as AE on 16.7.1996

Two increments stopped with future effect on 1.2.1999.

23 year advance promotional increment due on 1.6.2000

One increment stopped without future effect vide office order dated 15.5.2003.

Two AGI stopped without future effect vide Office Order issued on 20.2.2004.

Passed Departmental Exam. for Engg. Officers on 30.4.2002

Promoted as AEE on 1.1.2001.

- b) What are the facilities and concessions admissible to the family members of an employee of the Corporation who die while in harness?**

Marks: 15+5=20