

147/100115

Roll No.....

SAS Part-I
Paper-I
(Works and Stores Accounts)

Time allowed: 3 Hours

Maximum Marks: 100

Books allowed:

As per syllabus issued vide Office Order
No.27/Exam/120/Vol.2 dated 25.9.2009 and Office Order
No.23/Exam-120/Vol.3 dated 16.5.14.

Note

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- Q.1 a) Indicate the Account Codes for following Account Heads with explanation:-**
- i) Cost of water.
 - ii) Wheeling and other charges relating to Power Purchase
 - iii) Encashment of earned leave
 - iv) Expenditure on Shahpur Kandi Barrage Project
 - v) Contribution payable to NRPC and registration fee payable to Power Grid Corporation of India.

Marks 5x2=10

b) Comment with reference to Accounting standards.

i) During the year 2011-12 PSPCL made provision of 10% of the contract value on an ongoing project. The actual loss on completion of the contract in 2013-14 was 12%. The management adjusted the difference in current year's account.

ii) Original procurement of conveyor belts alongwith the coal handling system was capitalized. The subsequent replacement of belts are treated as deferred revenue expenditure and charged off over a period of 4 years according to life assessment made by the company.

iii) Explain the accounting treatment for defined contribution and defined benefit as post-employment plans.

Marks $2 \times 2\frac{1}{2} + 5 = 10$

Q.2 a) Explain the accounting procedure for the following transactions:-

i) Sale of fly ash at Thermal Plants

ii) Release of Tubewell connections under OYT and ARTC schemes.

iii) Interest on security-meters and consumption alongwith TDS thereon.

iv) Expenditure on works R-APDRP projects.

Marks: $4 \times 3 = 12$

b) How the following recoveries are accounted for in the books of accounts:-

i) Interest on advances to suppliers/contractors.

ii) Difference between unbilled revenue receipts from Sale of Power adjusted in previous year's accounts and actual receipt of the same in current year.

iii) Security deposit of a contractor forfeited due to delay in completion of work.

- iv) Fine recovered from contractor for poor quality of work.

Marks: 4x2=8

Q.3a) Record the following transactions in cash book of Sr. Executive Engineer/Op. Division, Nabha for the month of November, 2014.

3.11.2014

Chest contents

Fake currency note Rs.500/- Defaced Revenue stamps Rs.100/- Postage stamp Rs.500/- DD favouring contractor Rs.20000/- EMD cheque received from contractor Rs.5000/- self cheque dated 3.11.2014 Rs.10000/- balance in disbursement Bank account Rs.50000/-.

Self cheque got encashed and paid Rs.5000/- for purchase of papers and EMD cheque deposited into Bank.

Received from AO Banking drawing Rs.17,00,000/- paid leave encashment and gratuity to Mr. X retired JE Rs.450000/- and Rs.722500/- Octroi Rs.350000/- outsourced vehicle Rs.50000/- Spot billing agency Rs.50000/- Contractor for labour for laying 11 KV line Rs.50000/- (net after deducting Rs.5000/- for security and Rs.5000/- fine for delay in completion of work).

5.11.2014 Surrendered to AO Banking Drawing Rs.27500/-

7.11.2014 Received from AO, Banking Drawing Rs.13,02,000/- paid TDS Rs.10,00,000/- LIC & B.Fund Rs.1000/- each W/c staff pay Rs.2,00,000/- Contract staff pay Rs.1,00,000/-.

Raised demand through FIMS for gratuity Rs.15,50,650/-, Octroi Rs 3,00,000/- Leave encashment Rs.10,00,000/- Office contingency Rs.10,000/-.

10.11.2014

Received Rs.3,10,000/- for octroi and contingency but issued cheque for contractor payment for Rs.1,50,000/- as octroi demand was raised in anticipation.

14.11.2014 issued cheque for octroi payment Rs.1,75,000/-.

19.11.2014 Received Rs.10,00,000/- from Banking Drawing Section for leave encashment and cheques were issued for Rs.3,50,000/-, Rs.4,25,000/- and Rs.2,20,000/-.

Passed contractor bill for laying 11 KV line

Gross amount of bill Rs.1,50,000/-

Advance payment as per previous bill Rs.50,000/-

Security deposit @ 5%

Pay of chowkidar Rs.5000/-.

Fine for delay Rs.5000/-.

Raised demand for funds for payment of contractor bill.

28.11.2014 Balance available in disbursement account surrendered after maintaining minimum required balance in Bank. Close the Cash Book as per instructions.

Marks: 12

- b) Identify the irregularities committed in the above transactions giving reasons for the same.

Marks: 4

- c) Prepare abstract of above transactions for incorporating the same in monthly accounts.

Marks: 4

- Q.4 a) Prepare contractor bill for construction of 66 KV Sub Station building from the following particulars in prescribed format:-

Item	Quantity Sq. Ft.	Rate per Sft. Rs.
1. Brick work in foundation		
Upto date	1000	30/-
Previous Bill	1000	

2. DPC Upto date	1000	5/-
Since previous	300	
3. Brick work in cement & sand	500	20/-
Since previous bill	500	

Work done but not measured Rs.60000/-

The contractor brought one Lac bricks valuing Rs. 4 Lac, cement bags 100 valuing Rs.30000/- and sand & crusher 300 cft valuing Rs.21000/- at the site in the previous he was allowed secured admissible on these items. However, since previous bill 10000 bricks, 20 bags cement and 100 cft sand and crusher were utilized.

Security deposit @ 5% water and electricity bill Rs.1000/- and Rs.2000/- respectively were recovered. Recoveries of statutory taxes/levies were also made.

Marks: 8

b) Prepare accounting entries for following transactions as accounting instructions.

i) Cheque issued on 3.6.2014 has not been presented for payment till 5.10.2014 Amount Rs.5000/-.

ii) Amount of Terminal Benefit liability recoverable from PSTCL for the year 2013-14 Rs.80 Crore.

iii) Power purchase bills for March, 2014 amounting to Rs.400 crore were received on 5th April, 2014.

iv) Amount received from A.O., Banking Drawing Section for recoupment of minimum balance was classified as disbursement account SBOP in the first instance.

v) Adjustment of e-freight payment to railways for coal transaction.

vi) Capitalization of employees cost by Operation Division for general and Head Office establishment with illustration taking assumed data.

Marks: 6x1=6

- c) Explain the Bank reconciliation statements being prepared by field offices in PSPCL. How will you as Supdt. (Divisional) Accounts ensure their accuracy.

Marks: 6

Q.5 a) Comment

- i) In Transformer repair workshop entry of all/damaged parts removed from transformer for repair is recorded in the scrap register which is part of accounting record.
- ii) Testing charges on new meters are capitalized on actual basis.
- iii) For tender notice for purchase of conductor got issued by CE/MM, IUT Bill was raised by Sr. Xen/PR on AO/CPC (M).
- iv) A Senior Executive Engineer verify the measurement recorded by JE in Part-IV of IWR.
- v) A Transformer was issued by Grid Construction Store, Amritsar to Grid Construction Store, Bathinda Storage charges @ 2.5% were applied on value of transformer.

Marks: 5x2=10

- b) Describe store incidental expenses and their accounting procedure in PSPCL.

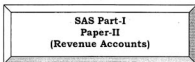
Marks: 5

- c) Explain procedure for settlement of Railway claims by set off.

Marks: 5

137/110115

Roll No.....



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Question 1.(a) A NRS Consumer(billing done through spot billing) having Sanctioned Load of 6 kw was checked by Competent authority, on dated 30.6.2014 & found following load at the premises:-

1	L&T	70 no (out of which 10 no points having 100w bulb and 10 have 16w CLF)
2	Fan	10 no
3	wall socket	25 no
4	Power plug	1 no
5	1 HP single phase motor for water	
6	3 HP 3 phase motor for lift	
7	1 Ton split A.C (Non ISI MARK)	

Calculate the amount to be charged from consumer on the basis of above checking as per PSPCL rule & regulation. Whether unauthorized load should be compulsory regularized or not, if yes then what formalities are required to be completed by the consumer to regularize the excess load. (10)

Question 1.(b) what are the rate of voltage surcharge in the following cases:-

- (i) Consumers catered at 400 volts against specified voltage of 11kv.
- (ii) L S consumers with CD exceeding 2500 KVA and up to 4000 KVA, catered at 11 KV against specified voltage of 33/66 KV.
- (iii) DS/NRS/BS/LS consumers with CD exceeding 4000 KVA catered at 11 KV against specified voltage of 33/66 KV.
- (iv) All consumers catered at 33/66 KV against specified voltage of 132/220 KV.
- (v) If a new connection or additional load/demand to an existing consumer at specified voltage cannot given whether distribution licensee may allow supply at a lower voltage, if yes who is the competent authority to allow it. (5)

Question 2.(a) A consumer applied for extension in load in North Sub. Div. Moga. A court cases is lying pending relating to the theft amount against the consumer. AEE/DS North Moga demanded to deposit the outstanding amount before entertaining the application for extension in load comment. (2)

Question 2.(b). The figure of the PSPCL for unit pumped, unit billed, revenue billed, revenue collected & collection efficiency for the period April to Nov. are as under:-

Sr no	Particular	Year 2013-14 (in LU's)	Year 2014-15 (in LU's)
1	Unit pumped	63401.22	68532.10
2	Unit billed	28358.27	30805.26
3	AP (Metered)	137.88	160.83
4	AP (Unmetered)	20995.44	23426.87

5	Revenue billed	141751.38	153056.03
6	Revenue collected	140153.84	150588.83
7	Collection efficiency	98.87%	98.39%

Calculate

- The % increase/decrease in pumped unit .
- The % increase/decrease in units billed .
- The % increase/decrease in T&D losses .
- The % increase/decrease in AT & C losses.

(20)

Question 2.(c) what is the key difference between the provision of section 126 & 135 of Electricity Act 2003.

(3)

Question 3. Prepare bill of an LS consumer (tariff taken as per CC 44/2014) from the following data:-

(Billing period 1.9.14 to 3.10.14 =32days)

Sanctioned connected load	2199.640 KW
Sanctioned contract demand	1800.000 KVA
Maximum demand recorded	2000.000 KVA
Supply voltage	11 KV
Metering	11 KV
Peak load allowed	900 KW
Nature of industries	Cotton spinning weaving

The firm is continuous process industry with declared CD for continuous process load is 1000 KVA.Detail of meter reading is as under:-

	Old	New
KWH	187967	194551
KVAH	189204	195874
MDI(KVA)	85	100

Line CT ratio =100/5AMP

Meter CT ratio =5/5 AMP

(20)

Question 4.(a) if two or more than Two Board Employee are sharing the same residence and are using electricity from the same meter, then how much concession shall be allowed and what formalities are required to be completed.

(3)

Question 4.(b) What is penalty for non compliance of PLHR by the consumers.

(3)

Question 4.(c) Write note on the following:-

- Rate of cross subsidy surcharge in paisa/units for open access consumer applicable to DS, NRS, BS, RT and LS.
- Interest on security (consumption).
- Unbilled revenue

(3X3=9)

Question 5. The figure of the Zone for load (in kw), unit billed, & SOP (revenue) for the period 4/14 to 11/14 are as under:-

year 2013-14

	DS	CS	SP	MS	LS
Load	1767234	490889	152140	144654	607713
Unit billed	15651.18	3442.00	906.41	1097.74	5030.79
SOP (revenue)	72922.99	22967.52	5450.72	7404.11	35925.87

year 2014-15

	DS	CS	SP	MS	LS
Load	1817928	511246	155135	145917	621150
Unit billed	16831.89	3610.07	905.42	1025.82	6782.69
SOP (revenue)	81753.91	24033.38	5618.96	6767.63	45589.59

Calculate

- percentage increase/decrease over the corresponding period of previous year in respect of connected load
- Percentage increase/decrease over the corresponding period of previous year in respect of unit billed.
- Percentage increase/decrease over the corresponding period of previous year in respect of unit/ kw.
- Percentage increase/decrease over the corresponding period of previous year in respect of average revenue/unit.

(15)

Question 5.(b) How the maximum demand shall be computed in case the MDI of a consumer becomes defective. (5)

Question 5.(c) What are the provision regarding late payment surcharges for the bills issued after 1.10.14. (5)

122/120115

Roll No.....

**SAS Part-I
Paper-III
(Acts, Rules and Regulations)**

Time allowed: 3 Hours

Maximum Marks: 100

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Q.1.

- a) A female employee of the PSPCL marries a person of Canadian Nationality. Is there any violation of any rule or regulation?
- b) Mr. 'P' is on deputation with Union Territory, Chandigarh Administration. Whether he will be governed by the Employees

Conduct Regulations of PSPCL or corresponding rules of the borrowing authority?

- c) As per regulation 19 of the Regulations of Conduct of Business, 1980, no section without the previous consultations of Finance Section, can authorize any order, which affects the funds of the Board. The Chief Engineer/Material Management in view of this regulation sent a proposal for purchase of Transformers amounting to Rs.50 Crore to Finance Section for its concurrence. The Finance Section returned the file with remarks that consultation of finance in this case is not necessary. Comment.
- d) What are the provisions regarding punishing the employees of the PSPCL whose services have been lent to the Central or State Govt. etc.?

Marks: 5x4=20

- Q.2 Define the unfair trade practices. Explain in detail the unfair trade practices as per Consumer Protection Act 1986.

Marks: 20

- Q.3a) Explain the major and minor penalties that can be imposed on PSPCL employees under Punishment and Appeal Regulations.
- b) Explain the provisions regarding investment Lending and Borrowing in respect of PSPCL employees.

Marks: 10+10=20

- Q.4 a) What are the powers of different competent authorities under PSEB Works Regulations 1997 regarding accepting of open tenders, limited tenders and single tenders under normal rules. Is there any condition attached to these powers? Explain.
- b) Explain the types of tender relating to works those shall be rejected.

- c) What are the provisions regarding amendment to works contracts.

Marks: $10+5+5=20$

- Q.5 a (i) What is the amount of authorized share capital of PSPCL?
- (ii) What is qoram for annual general meeting of the PSPCL?
- (iii) What is qoram for a meeting of Boards of Directors of the PSPCL?
- (iv) Explain the procedure regarding affixing of seal of the PSPCL.
- (v) When the accounts of the PSPCL are deemed as conclusive?
- (vi) Explain the procedure regarding appointment of auditors of the PSPCL.

Marks: $1+1+1+3+1+3=10$

- b) Explain the information that is not required to be disclosed under Right to Information Act 2005.

Marks: 10

**SAS Part-I
Paper-IV
(Service Rules and Regulations)**

Time allowed: 3 Hours

Max. Marks: 100

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- Q.1 Mr. 'A' was joined PSEB (now PSPCL) on 1.7.1990 F.N. as Assistant Engineer. He was promoted as Senior Xen on 1.5.2004. His basic pay in the scale of 12500-19100 was Rs.14900 on 31.12.2005 with next date of increment on 1.5.2006. He remained on EOL from 1.9.2008 to 13.8.2009 on medical ground and from 1.10.2010 to 31.3.2012 on domestic reasons. He was retired on 31.7.2014 on superannuation. Fix his pay from 1.1.2006 to 31.7.2014 in the revised scale. Also calculate his basic

pension and gratuity admissible to him at the time of retirement.

Marks: 20

- Q.2 a) A Corporation employee, who is allotted Corporation's accommodation of higher status to which he is entitled by the virtue of status of post held by him at his own interest, what rent should be deducted and also give relevant regulations.
- b) What treatment should be given for over stay of joining time?
- c) How the payment of GPF is made on the death of Corporation employee when he did not leave any member of his family behind?
- d) What is quarantine leave? Explain.

Marks: 5x4=20

Q.3 Give comments and quote rules on the following:-

- a) CFO/Establishment and Accounts has treated the period of suspension of RA as non-duty period. DDO has recovered all the amount of subsistence allowance paid to him during the suspension period.
- b) An employee who got married after his retirement died. His widow claimed family pension benefits, which was objected by AO/Pension,
- c) 30 days commuted leave was applied by Mr. 'A' for the treatment of his wife, which was sanctioned by Addl. SE.
- d) A female employee applied for 14 days special leave for undergoing tubectomy operation, which was rejected by

Addl. SE with the objection not covered under any instructions.

Marks: $5 \times 4 = 20$

- Q.4 a) Write a short note on child care leave.
- b) Write about determination of higher and lower post for the purpose of pay fixation on promotion.
- c) What is the effect of punishment of "Lowering in Time Scale" on the promotion of an employee? Also quote instructions.

Marks: $8 + 8 + 4 = 20$

- Q.5 a) Write the conditions for purchase against specific work?
- b) Can interest free advance be given to the suppliers under Single Tender System? Write in detail the rules and also quote instructions?
- c) In case of limited tender, if less than 3 No. tender quotations are received, can it be accepted and with whose approval.

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