

SAS Part I

PAPER I Works and Stores Accounts

Question No 1

a) During the year 2014-15 the cost of 9 metres PCC poles manufactured in PSPCL Pilot workshops remained as under

Workshop	Cost per pole –Rs.
Mohali	2000/
Mukatsar	2100/
Sarna	2285/

A.O. Evaluation intimated the estimated cost as on 1. 4. 2014 Rs. 2000/ per pole. How would the difference be adjusted in yearly accounts of the workshops?

b) On scrutiny of bank statement of Drawing Account DDO observed that the bank credited Rs. 500/ pertaining to some other account and debited RS. 400/ bank charges respectively. Indicate the account code under which these items may be classified while reconciling the bank balance with cash book.

c) Explain the accounting procedure to be followed and accounting entries to be recorded by Divisional Officer/Officer-in-charge for payment of salary through Centralised pay cell.\

4+4+12=20

Question No2

a) In PSPCL a document is maintained to record the quantities as well as expenditure on major works. Explain the procedure to maintain the document.

b) PSPCL has been executing various works on behalf of consumers/other parties after receipt of deposits. How are the amount of deposits classified? As Supdt(Divisional) Accounts how will ensure that balances under these heads do not get accumulated unnecessarily?

c) PSPCL has provided 24 hours supply to Daras/Dhanies with cluster of 5 or more in the state. State the accounting procedure for expenditure incurred and claim for reimbursement from Punjab Government.

Question No 3

a) Record the following transactions in Cash Book of Senior Executive Engineer A Division for the month of November, 2015. Classify the same and close the cash book as per accounting system

2.11.2015 Opening balance cash nil, Postage stamps Rs. 500/ DD favouring a pensioner Rs. 10000/ Cheque from contractor for EMD Rs. 12000/ yet to be recorded in the books.

EMD cheque deposited in bank and DD handed over to pensioner.

4.11.2015 Received funds from Accounts Officer/ Banking for Octrio, Leave salary, Gratuity, TDS, PESCO employee payments and refund of security to contractor Rs.20,00,000/

Made following payments

Octrio to M.C. Rs. 2,00,000/

Leave Salary to Retiree Rs. 5,40,000/ after TDS deduction of Rs. 60,000/

Gratuity to retirees Rs. 10,00,000/

TDS for October, 2015 Rs.100,000/

Payment to PESCO Rs. 1,00,000/

Security Refund Rs. 60,000/

9.11.2015 Received funds from Accounts Officer/ Banking Rs. 9,00,000/

Following payments were made

Contractor for outsourced vehicles Rs.1,00,000/ TDS deduction Rs.10000/

Spot billing Agencies Rs. 5,00,000/

Hire of Sewak Machines Rs. 2,00,000/

T.A. bills of staff Rs.10,000/

Medical Re-imbursment to pensioner Rs.25,000/ TDS Rs. 1000/

13.11.2015 Adjusted temporary advance to J.E. II payments made on account of Railway demurrage Rs. 5000/ and purchase of materials Rs. 2500/ Refund in cash Rs.500/

15.11.2015 Received from M.C. Rs. 12,00,000/ and M.C. Rs. 25,00,000/ Refund in

24.11.2015 Imprest with Assistant recouped payment made Stationery Rs. 4500/

26.11.2015 Funds received from Banking Section and payments of commuted value Rs. 5,00,000/ and contractor for maintenance gang Rs. 1,00,000/ released. Balance remained Rs. 25000/

30.11.2015 Paid 2nd running bill of a contractor for laying 11 kv line as follows

Upto date value of work done & measured Rs. 100000/ Payments in previous bills Rs. 60,000/ Advance payments and secured advance since previous bill Rs. 10000/ and Rs. 25000/ respectively. Security deposit @5% and fine for delay Rs. 4000/ were recovered. Funds received from banking section for this purpose Rs. 75000/

30.11.2015 The balance amount surrendered and cash book closed.

b) Point out irregularities committed by DDO in above transactions.

c) Record journal entries necessary for the above transactions wherever required. 14+2+4=20

Question No 4

a) Work out the amount of employee costs to be capitalised by a TLSC Division from the following particulars

Cost of materials Rs. 80,00,000/

Contingencies & Transportation charges Rs. 2, 50,000/

Details of employee cost

Work charged & daily labour cost Rs. 10,00,000/

Employees' Cost of Regular staff of Sub-division and division offices Rs. 5,00,000/

%age of employees cost for circle & CE office establishments 2%

Other employees cost to be capitalised as per instructions issued by CFO, PSPCL

Record journal entries for the above.

b) How are charges for running of vehicles classified? Determine rate per KM of running the vehicle for departmental works and private use with assumed data.

c) How will you ensure that cost of warranty period repair to damaged transformers is recovered from the suppliers?

5

Question 5

- a) State five areas for which accounting policies are disclosed while preparing Annual balance sheet of PSPCL.
- b) State accounting procedure for Inferior grade of coal and coal wagons in transit.
- c) Write short note on Register of defective and damaged meters and Register of meters return after repairs.
- d) Explain procedure for payment of pay and allowances/ pension in case of death of an employee/pensioner.
- e) How is balance under U-cheque account brought to nil at year end?

5*4=20

Roll No. _____

09012016/70

Time allowed: Three Hours

Max. Marks 100

Departmental Accounts Examination
For
SAS Part-I
Session: 1/2016
Paper-1st
(Works and Stores Accounts)

Books allowed:

As per revised syllabus issued vide Office Order
No.23/Exam/120/Vol.3 dated 16.5.14.

Note

- ❖ Attempt all the questions and part of a question must be attempted continuously at one place.
- ❖ Support your Answer with relevant Rules/Regulations
- ❖ Rough work should be done on the space provided for in the answer sheet at Page-2.
- ❖ Missing data, if any, may be assumed but must be indicated specifically in the answer.

Roll No. _____

10012016/55

Time allowed: Three Hours

Max. Marks 100

Departmental Accounts Examination
For
SAS Part-I
Session: 1/2016
Paper-2nd
(Revenue Accounts)

Books allowed:

As per revised syllabus issued vide Office Order
No.23/Exam/120/Vol.3 dated 16.5.14.

Note

- ❖ Attempt all the questions and part of a question must be attempted continuously at one place.
- ❖ Support your Answer with relevant Rules/Regulations
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SAS Part-1**Paper No.2 (Revenue Accounts)**

Q1 'A' : Prepare Electricity Bill of a Consumer connection which falls within Municipal Area from the following data for the month of Noember-2015.

Supply Voltage	:	11 KV
Nature of Connection	:	Hospital
Metering Equipment	:	11 KV
Sanctioned Load	:	119.5 KW
Sanctioned Contract Demand	:	120 KVA
Meter Reading	New	Old
MDI	15	14
KWH	10440	9020
KVAH	10560	9580
Meter CTR	5/5 Amps	
Meter Multiplier	:	1.00
Rentals (All)	:	Rs.530 PM
Tariff	:	Applicable at the time of billing. (15 marks)

Q1 B. Prepare Bill of PSPCL Employee at "spot billing scheme" from the following datas

Connection	:	Falls within Municipal Area.
Sanctioned Load	:	3.890 KW
Meter	:	1 Phase
Reading		
New (15/11/2015)	:	10345
Old (19/10/2015)	:	10047
Concessional Units	:	155 Per month
Rentals (All)	:	Rs. 32 per month (5 Marks)

Q2: Intimate ACD and Fixed SCC required to be deposited by an applicant who want to apply new Industrial Connection under spot billing with the following details of load.

1. 2 Nos. Electric Motor 1 Phase of 2 BHP each
2. 2 Nos. Electric Motor 3 Phase of 20 BHP each.
3. 10 Nos. Fan
4. 10 Nos. Wall Sockets
5. 8 Nos. Power Sockets 1 Phase
6. 8 Nos. Power Sockets 3Phase
7. 10 Nos. Air Conditioners (non-standard) of 1.5 ton capacity each.
8. 30 Lamps of 100 Watts
9. 20 Lamps of 20 watts with single Switch
10. 1 No. Motor for water of 1 BHP

(12 Marks)

Q2 B. Comment on following:-

- i) Forum for redressal grievances of consumer has decided the case in favour of PSCCL on dt. 21.10.2015. At what rate of interest amount should be recovered from the consumer.
- ii) Who is competent for accepting all sundry charges and allowances entries send to CBS centre under SAP system. (4+4 Marks)

Q.3. A: Calculate unbilled Units & Revenue and prepare required J.Vs for the same from the following datas:-

- | | | |
|--|----------------|-----------|
| (i) No. of days between the last Meter Reading date and 31 st March | : 25 days. | |
| (ii) No. of days of previous billing cycle. | : 30 days | |
| (iii) Revenue of preceding billing cycle. | : Rs. 12 Lacs. | |
| (iv) Units consumed in preceding billing cycle. | : Rs. 9 Lacs. | 10 Marks. |

3(B) (i) Whether one time Settlement Scheme is running at present. If yes what are the latest provisions of this Scheme?

- (ii) What is the rebate applicable to General supply connections in case of one point supply to Co-operative Group Housing Societies etc. (5+5=10 Marks)

4.(A) : Connection of a private School having 3 KW sanctioned load was checked by Sr.Xen/Operation on 17-12-2015 and reported that consumer was doing Theft of Energy by tempering of meter and connected load was found 4.4 KW at the time of checking Sub-division charged Rs.33,200/- as assessment of Electricity Charges after deducting Rs.18500/- as Electricity Charges already paid by consumer and Rs.6000/- as compounding charges. As an auditor of the S/Divn. Point out loss of revenue if any, by assuming the normal overall rate of tariff Rs. 7 per Kwh including all elements. (10 Marks)

(B) Explain the provision of Sec 126 & Sec 135 of Electricity Act 2003? (5 Marks)

(C) What are the rates for cross Subsidy Surcharge for open access consumers applicable to LS, NRS, and BS categories as per present instructions. (5 Marks)

Q(5): LS connection having 500 KW load and 500 KVA CD was released on 1-6-2015. Permission to run 250 KW load during peak load hours was granted by Competent Authority for six months w.e.f. 1-10-2015. Sr/Xen/MMTS down loaded data of meter first time on 15-12-2015. As per print-out following load was running during different time and dates.

(4)

Date and load running during peak load hours in KW.

Time	10-10-15	20-10-15	2-11-15	15-11-15	30-11-15	15-12-15
18.00	340	320	360	300	350	340
18.30	340	320	360	300	350	340
19.00	340	320	360	300	280	340
19.30	340	240	300	300	280	340
20.00	340	240	300	280	280	320
20.30	340	240	300	280	280	320
21.00	340	250	300	280	280	340
21.30	340	260	190	280	350	340
22.00	340	260	200	300	350	340

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

November, December, January : 1800 to 2100 Hours

February, March, September & October : 1830 to 2130 Hours

April to August : 1900 to 2200 Hours. (20 Marks)

Roll No. _____

11012016/40

Time allowed: Three Hours

Max. Marks 100

Departmental Accounts Examination
For
SAS Part-I
Session: 1/2016
Paper-3rd
(Acts, Rules & Regulations)

Books allowed:

As per revised syllabus issued vide Office Order
No.23/Exam/120/Vol.3 dated 16.5.14.

Note

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1. Answer following questions along with relevant regulation of Corporation.
 - i) Competent authority to approve Classification of services and pay scales.
 - ii) Competent authority to approve Proposal to create Gazetted Post.
 - iii) Competent authority to approve Purchase proposal for material of Rs. 10 Crore & 1.5 Crore (under open tender system)
 - iv) Competent authority to approve Amendment in work contract without any additional financial liability (original order placed by full Board).
 - v) Competent authority to approve Extension of time for completion of work (original work order issued by works Committee.)
 - vi) Competent authority to issue site clearance certificate for work contract value Rs. 5 Lac.
 - vii) Competent authority to accept tender other than lowest tender (in this case L-1 tender can be accepted by works committee.)
 - viii) Whether taxes and duties and other costs is required to be considered for the purpose of determining the competence to effect purchase?
 - ix) What is the minimum amount to procure material through e-tender?
 - x) Competent authority to approve purchase case of Rs. 1 Crore in case of quotation received less than 3 under open tender system.

10x2=20

2. Write a short note on following.
 - i) Annual general meeting.
 - ii) Main objects of PSPCL .
 - iii) Force Majeure clause under works contract.
 - iv) Rules regarding purchase of moveable property by employees.

4X5=20

3. (i) PSPCL hires a service contractor; however contractor fails to provide services as agreed. Whether PSPCL can file a complaint under consumer protection act? Answer along with relevant section/ clause.
 - ii) Ram had applied for new electricity connection however power supply has not been provided to him. Whether Ram can file a complaint under consumer protection act? Answer along with relevant section /clause.
 - iii) Whether a Board employee can take part in politics and election.
 - iv) Altaff Raja (a male Muslim Employee) of PSPCL, already married wanted to have second marriage. What is your advice to him on his proposal as per PSPCL rules and regulation?

4X5=20

- 4) Write a short note on following.
- i) Providing information relating to 3rd party under RTI Act 2005.
 - ii) Time limit and fees to get the information under RTI Act 2005.
 - iii) What type of information can be denied under RTI Act 2005?
 - iv) Protection of actions taken by Corporation in good faith under electricity supply act.

4X5=20

- 5) Write a short note on following.
- i) Role of National load dispatch Center under electricity supply Act.
 - ii) Provisions relating to payment and interest on delayed payment under micro , small and medium enterprises development act.
 - iii) Receipts under PSPCL (Administration of funds and property regulation)
 - iv) Penalty on late delivery under purchase regulation.

4X5=20

Roll No. _____

12012016/60

Time allowed: Three Hours

Max. Marks 100

**Departmental Accounts Examination
For
SAS Part-I
Session: 1/2016
Paper-4th
(Service Rules & Regulations)**

Books allowed:

As per revised syllabus issued vide Office Order
No.23/Exam/120/Vol.3 dated 16.5.14.

Note

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- ❖ Support your Answer with relevant Rules/Regulations
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- ❖ Missing data, if any, may be assumed but must be indicated specifically in the answer.

①

Q No-1

- (a) Please write down short note on following and also quote the relevant regulation in support of your answer :-
- Power to sanction the extra ordinary leave under Rule of 8.71 of MSR Vol-I.Part-I
 - Payment of house rent allowance during leave .
 - Combination of holidays with leave.
 - Leave to employee during probation period.
 - Calculate the date on which an employee will complete the service of 6 months and 21 days from 28 Feb. 2015.
- (b) Explain the power of different authority for purchase of material & repair of equipment against cash payment (with out quotations)

(Marks = 3x15 =15)

(Marks = 5)

Q No-2

- (a) Fix the pay of MR X from 1.1.2006 to 31.12.2015 from the following date while giving him the benefit of 9/16 TBS as per regulations :-
- Appointed as RTM as on 9.1.1998 FN
 - His pay was fixed as on 1.1.2006 in
Pay band of 5100 - 10680 - as under
- | <u>Basic Pay</u> | <u>GP</u> | <u>Total</u> |
|------------------|------------|--------------|
| Rs. 6730 | + Rs. 1700 | Rs. 8430 |
- (The above GP is inclusive of GP enhanced
vide Fin. Circular No. 14/2011 Dt. 4.1.2011)
- Opted RTM as induction post.
 - Promoted as ALM as on 2.3.2010.

(Marks = 15)

- (b) Explain competent authority in the following cases :-
- Filling of ARR with PSERC.
 - Filling of fuel cost adjustment petition with PSERC.
 - To sanction hiring of man power from PESCO and other agencies against vacant post.
 - To accord sanction for expenditure on addition/alteration/renovation of residential building.
 - To accord approval for signing of agreements/ MOU's with firms for supply of fuel/power.

(Marks = 1x5=5)

Q No-3

- (a) Explain the amount of Ex-gratia admissible to legal heirs of an employee in the following case :-
- (i) Death occurs in harness.
 - (ii) Accidental or homicidal death of an employee during performance of duty.
 - (ii) Death occurs in performance of duty such as dealing with Riots, Terrorist attack or enemy action.
- (Marks = 3+3+4=10)
- (b) Explain the Rules Regarding the deemed suspension of PSPCL employee.
- (Marks = 10)

Q No-4

- (a) Please calculate the Pension, Gratuity and commutation value of Pension Payable to an officer on his Retirement from the following data :-
- (i) Date of Birth - 5.12.1957
 - (ii) Date of Appointment - 26.2.1982
 - (ii) EOL on Private affairs - 2 years 2 Month and 3 days
 - (ii) Pay as on 1.1.2014 Basic Pay 34780 + 8500 GP
with NDI - 1.3.2014
- (Marks = 10)
- (b) Explain the Provision Regarding Payment of GPF at the credit of employee in case of Death.
- (Marks = 10)

Q No-5

Please Explain the Provisions in the following cases :-

- (i) Power of different authorities to sanction the absence of PSPCL employee from his headquarters and journey beyond the sphere of duty.
 - (ii) Quarantine leave admissible to PSPCL employee.
- (Marks = 2x10=20)