

SAS-I/95/060713
PAPER-I
(WORKS AND 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.

NOTE

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 - ii) Support your answer with relevant rules/regulations.
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- Q.1 a) i) Explain the instances in which expenditure incurred by an Executive Engineer (DDO) without provision of funds will not be placed under objection by the Audit Officer.
- ii) Describe briefly the points that should be covered in the review of a Supdt. of WAD Section of monthly account rendered by an Xen (DDO).
- b) The estimate is the foundation of P.W. accounts. Elucidate this by reference to the registers maintained in the Division and the checks exercised in this respect by the Divisional Accountant.

Marks: 2x5+10=20

Q.2 a) Describe the procedure to be observed in the following cases:-

- i) Renewal of a cheque issued by a Divisional Officer when its currency has expired.
- ii) Cancellation of a cheque issued by a Divisional Officer.
- iii) Money received by an officer of PSPCL not in charge of a Cash Book.
- iv) Cash found surplus or deficient in the chest after physical verification.
- v) Rectification of errors made in the cash book.

b) Write short notes on the following:-

- i) Suspense accounts.
- ii) Schedule of rates.
- iii) Manufacture Account.
- iv) Unauthorized aid to contractors.
- v) Operation and out-turn.

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

Q.3 a) Distinguish between:-

- i) Advance payment and payment on account.
- ii) Sub-work and sub-head of a work.
- iii) Rate of cost and inclusive rate of cost.
- iv) Contingencies and works contingencies.

b) Briefly describe the following:-

- i) The pre-requisitions that are required to be observed and got completed by an Executive Engineer before executing a work.
- ii) Various kinds of tenders.

Marks: $4 \times 3 + 2 \times 4 = 20$

Q.4 a) Prepare 1st running bill of M/s Sardana Enterprises, Ludhiana for construction of office building.

Value of work done:

- i) Damp-proof casing (DPC): 1350 cft @ Rs.27/- cft.
- ii) Brick work above DPC: 5600 cft @ Rs.37/- per cft.
- iii) Concrete work of pillars: 950 cft @ Rs.77/- per cft.
- iv) Wooden work: 600 sq.ft.Rs.78/-per sq.ft.

Following items were issued to the contractor from the stores of the Corporation:

- i) Steel=10 Quintals @ Rs.3500/- per quintal.
- ii) Cement=300 bags @ Rs.272/- per bag.
- iii) Wooden sleepers 10 Nos @ Rs.3200/- each.

Following recoveries are also to be made from the contractor:-

- i) Income Tax @ 2.24%
 - ii) Security deposit @ 5%.
- b) What are the precautions to be taken by Store Keeper and SDO incharge of stores against losses of stores? Explain in detail.

Marks: 10+10=20

Q.5

Post the following transactions in the Cash Book of Accounts Officer/Cash for the month of May 2013 giving relevant classification to each item and also work out the closing balance on 30.4.2013 recording necessary certificate by A.O./Cash:-

1.5.2013	Opening balance: Notes and coins Rs.510/- Self cheque No.23362 dated 30.4.2013 for Rs.4500/- Cheque No.23358 dated 26.4.2013 in favour of Contractor 'R' for Rs.8000/- Revenue stamps Rs.50/- Service postage stamps Rs.300/- Temporary advance with JE 'S' Rs.1000/-
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	Imprest with JE 'P' Rs.3000/- Cheque received from a supplier 'B' on account of earnest money Rs.5000
2.5.2013	Self cheque No.23362 dated 30.4.2013 is encashed and cheque No.23358 is delivered to contractor 'R'. Cheque received on account of earnest money is deposited into Bank in the account of the Corporation.
6.5.2013	Cheque for earnest money deposited on 2.5.2013 is returned by the Bank as dishonoured.
8.5.2013	Cheque No.23358 delivered to Contractor 'R' is returned by him being defective and fresh cheque No.23363 is issued.
13.5.2013	Self cheque No.23364 is issued for Rs.8000/- for cash for chest.
15.5.2013	Paid to Sh.Karam Chand, a retiree on account of commuted value of pension Rs.637000 vide cheque No.23365.
20.5.2013	Paid to Sh.Ram Singh, a retiree Rs.870000/- vide cheque No.23366 on account of gratuity after adjusting following recoveries:- Misc. advance :Rs.40000/-, interest on HBA Rs.90000/-.
22.5.2013	Contractor 'R' is paid by cheque No.23367 his third running bill for construction of shelter hut for security staff: Value of work done since last payment Rs.15000/- Advance payment Rs.5000/- Less: Security deposit Rs.1500/- Value of cement issued Rs.3500/- Fine for delay in completion of another work. Rs.500/-
31.5.2013	On physical verification of cash chest Rs.15/- were found short.

Marks: 20

SAS-I/95/070713
PAPER-II
(REVENUE ACCOUNTS)

TIME ALLOWED: 3 HOURS

MAX. MARKS: 100

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- Q.1 A LS consumer is having an general industry connection on 66 KV category 2 feeder emanating from 66 KV Focal Point Sub Division, Ludhiana with a sanctioned load of 31215 KW and contract demand of 26488 KVA. The meter multiplier is 1000 and line CT ratio is 250/5 and meter CT ratio is 100/5. PLEC availed by consumer is 17495 KW. Open access units drawn by consumer for the month of 5/2013 is 6929095 KWH units. ACD of this consumer is Rs.5,96,68,050/- and the firm is Pvt. Ltd. for TDS deduction @ 10%. The energy meter of L&T make is provided by consumer & 11 KV CT/PT has been provided by PSPCL.
- The readings noted (without applying multiplying factor) by Addl.SE (Op) for the month of May 2013 are as under:-

15.4.2013

14.5.2013

KWH	433990	438353
KVA	441794	446173
MDI	7.173	6.807

Prepare complete energy bill (including interest on ACD & TDS deducted) for the month of May 2013 from above data.

Marks: 20

- Q.2 a) Write down the rates for cross subsidy surcharge (CSS) in paisa/unit for open access consumers applicable to LS, DS, NRS, BS & RT categories as per recent commercial instructions.

Marks: 1+1+1+1+1=5

- b) Define power factor. How it is calculated from TPT meter readings. Write down the difference of power factor incentive for General Industry and PIU/induction furnace.

Marks: 1+2+2=5

- c) Write down the quantum of voltage surcharge applicable to different supply voltage consumer whose voltage level is less than the specified voltage as per condition of supply w.e.f. 1.4.2010.

Marks: 5

- d) Define single point supply consumer for residential colony & shopping mall/commercial complex. What is the quantum of %age rebate applicable to residential colony and shopping mall respectively?

Marks: 2+3=5

- Q.3 a) What is key difference between the provision of Section 126 & 135 of Electricity Act 2003 ?

Marks: 5

- b) What important steps are required to prevent bungling in the daily cash receipts in operation sub-division?

Marks: 5

- c) Discuss clubbing of load for electric connections. Write down recent instructions for clubbing of load.

Marks: 2+3=5

- d) Define seasonal industry. What are recent guidelines of Hon'ble PSERC for Rice Sheller Industry?

Marks: 5

- Q.4 a) Define night load industrial connection.

Marks: 5

- b) What remedies are available with the consumer if he receives the energy bill for excessive consumption?

Marks: 5

- c) What do you understand by term "unbilled revenue"?

Marks: 4

- d) What do you mean for force majeure clause applicable for arc/induction furnaces electric connection? How it is applicable to a PIU industry in a billing cycle? Write down the competent authority for the approval under this clause.

Marks: 3+2+1=6

- Q.5 a) 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.

Marks: 5

- b) Define security towards supply of electricity & interest on security. Write down under which section/sub-division of the Indian Electricity Act,

2003 the interest on security is admissible, indicate the %age rate of interest granted on security deposit for the fy 12-13 in consumers energy bills.

Marks: 2+2+1=5

- c) A NRS Private non-charitable hospital connection being fed from independent 11 KV feeder having connected load of 1999 KW and Contract Demand 2221 KVA Line CT ratio is 1/1 & meter CT ratio is 1/1 with meter multiplier 1000. Its energy meter & CT/PT are provided by PSPCL. The readings (without applying multiplying factor) noted by Sr.Xen (Op.) for the month of June 2013 are as under:-

	<u>15.5.2013</u>	<u>17.6.2013</u>
KWH	30237	30734
KVA	30575	31074
MDI	1.253	1.04

Prepare the energy bill for June 2013.

Marks: 10

ROLL NO _____

SAS-I/90/080713
PAPER-III
(ACTS, RULES AND REGULATIONS)

TIME ALLOWED: 3 HOURS

MAX. MARKS: 100

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- Q.1 a) Explain the provisions regarding standards of performance of licensee under the Electricity Act, 2003.
- b) Explain the procedure for tariff order under the Electricity Act, 2003.
- c) Explain the provisions regarding Tariff Regulations under the Electricity Act, 2003.

Marks: 4+6+10=20

- Q.2 a) How the Disposal of Business is made by the Board as per Regulations of Conduct of Business, 1980?
- b) Write down the instructions for amendments of purchase orders/contracts under Purchase Regulations, 1981.

Marks: 10+10=20

- Q.3 a) Write down a note on taking part in Politics and Elections by Board/PSPCL employees.
- b) Write down a note regarding investment, lending and borrowing by Board/PSPCL employees.

Marks: 10+10=20

- Q.4 a) Write the jurisdiction of the State Commission under the Consumer Protection Act, 1986.
- b) What type of tenders shall be rejected as per Works Regulations, 1997?
- c) Define the meaning of competent authority under the Right to Information Act, 2005.

Marks: 10+5+5=20

- Q.5 a) Write down the powers of various officers under the Delegation of Powers:
- i) To sanction deposit works of estimate for works chargeable to Revenue Head of Account.
- ii) To sanction expenditure on T.A., D.A., refreshments etc. of the team participated in approved sports event.
- b) Write down the instructions regarding the following under the Chairman's Powers Rules, 1959:-
- i) Prohibition of disclosure of confidential information.
- ii) Matters not be discussed.
- c) Write down the liability of buyer to make payment under the Micro, Small and Medium Enterprises Act, 2006.

Marks: 8+6+6=20

SAS-I/95/090713
PAPER-IV
(SERVICE RULES & REGULATIONS)

TIME ALLOWED: 3 HOURS

MAX. MARKS: 100

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- Q.1 Calculate the basic pension, DCRG, commuted value from the following data:-
- i) Date of Birth 1.4.1955
 - ii) Date of Retirement Superannuation
 - iii) Joined service on appointment 27.4.1979 AN
 - iv) EOL period 25.2.1988
to 15.4.1988
 - v) 'Dies Non' period 1.4.2010
to 2.5.2010
 - vi) Drawing pay of Rs.30850/- including Grade Pay of Rs.6850/- w.e.f. 1.3.2010 in the scale of Rs.16650-39100+6850 Grade Pay promoted in the scale of Rs.16650-39100+8500 Grade Pay and

joined on 27.7.2012. Employee did not exercise any option for pay fixation on promotion.

Marks: 20

- Q.2 a) Describe the powers delegated to various authorities to sanction the absence of an employee from the Headquarters and journey beyond sphere of his duties.

Marks: 10

- b) Differentiate between 'Honorarium' and 'Fees'.

Marks: 5

- c) Describe grouping/classification of PSPCL employees indicating the grade pay.

Marks: 5

- Q.3 a) Under which circumstances an employee shall be deemed to have been placed under suspension?

Marks: 15

- b) What is the procedure for accounting of short leave?

Marks: 5

- Q.4 a) A PSPCL employee accepts gratuity from the Foreign Govt. during Foreign service out of India and retained the amount of gratuity. Comment.

Marks: 5

- b) Calculate the amount of interest and closing balance in GPF A/c on 31.3.2012.

- i) Regular subscription

April, 2011 to March 2012 =Rs.2500/- P.M.

(Except June 2011 in which Rs.2524/- was deducted and remained credited in GPF A/c)

- ii) Refund of advance

Rs.1500/- P.M. from April 2011 to Sept 2011.

- iii) Arrear of ADA credited to GPF A/c

May 2011 =Rs.4080/-

Nov.2011 =Rs.4932/-

- iv) Arrear of revision of pay scale

credited to GPF A/c = Rs.20509/-in July 2011.

- v) Non refundable advance
Rs.32000/- drawn in Sept.2011.
- vi) Rate of interest = As per PSPCL Regulations.
- vii) Opening balance as on 1.4.2011
in GPF A/c = Rs.51327/-.

Marks: 15

Q.5

Fix the pay as on 1.1.2006 and indicate next date of increment from following particulars:-

- 1) Appointed as apprentice Divisional Accountant.
- 2) Joined regular service as Divisional Accountant on 12.10.1982 after qualifying SAS Part-I Exam.
- 3) Pay of an employee was fixed at Rs.1880/- P.M. (Scale 1880-3300) w.e.f. 1.1.1986 with next date of increment on 1.1.1987.
- 4) Joined SAS Accountant on 13.3.1988 on promotion in the scale of Rs.2000-3500 (initial Rs.2100/-) after qualifying SAS part-II Exam. Opted for pay fixation as per provision contained in Para-2 (b) O/O No.240 dated 15.1.91 (effective from 1.1.1986).
- 5) Retained old master scale w.e.f. 1.11.1993.
- 6) Scale was revised to Rs.6750-11050 w.e.f. 1.1.1996 and employee opted the same w.e.f. 1.1.96.
- 7) Sanctioned First Time Bond Scale of Rs.8550-13700 w.e.f. 13.3.1997 from the induction post of SAS Accountant.
- 8) Promoted as A.O. in the same scale on joined on 2.5.2002.
- 9) Sanctioned 2nd Time Bond Scale of Rs.10700-15350 w.e.f.13.3.2004.
- 10) Scale was revised to Rs.16650-39100+6850 Grade Pay and employee opted the same w.e.f. 1.1.06.

Marks: 20