

SAS Part-I/192/050714
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 and Office Order No.23/Exam-120/Vol.3 dated 16.5.14.

- i) Attempt all the questions and part of a question must be attempted continuously at one place.
 - ii) Support your answer with relevant rules/regulations.
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 - iv) Missing data, if any, may be assumed but must be indicated specifically in the answer.
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Q.1 a) What entry you will make for the following:-

- i) Liability of unissued cheques at the end of the year with relevant account code.
- ii) Liability of unissued cheques in the beginning of the next financial year with relevant account code.
- iii) Coal of Rs.1.00 Crore (coal cost+ freight) has been dispatched by the coal company on dated 29.3.2014 and the payment has to be made after the coal received in the Thermal Plant. Coal received in Thermal Plant on 2.4.2014. Payment for the same has been made on 5.4.2014. What entry will you make for the coal in transit on 31.3.2014.

- iv) How you account for unconnected tankers Oil cost and freight payable with relevant account code.
- v) Drawing limits surrender to Head Office by Division Office at the end of the month.

Marks: 5x2=10

b) Provide the account code for the followings:-

- i) Intangible assets written off
- ii) Loss on sale of store
- iii) Employees cost at trail stage
- iv) Loss on sale of scrap
- v) Fixed medical allowance to pensioners
- vi) Derailment charges
- vii) Sale of tender forms
- viii) Security deposited in Cash from employees
- ix) Transfer of funds from Head Office
- x) Grants for research and development expenses.

Marks: 10x1=10

Q.2

Write a short note on the followings:-

- i) Excess/Shortage on physical verification of fuel stocks.
- ii) Working of the receipt of coal when adequate weighing facilities are installed but not working for a short period and when adequate weighing facilities are not available.

- iii) Treatment of material cost variance.
- iv) Whether material from one job to other job can be transferred if yes then what circumstances and with whom approval and what documents are to be prepared.
- v) Briefly explain the procedure for checking muster roll/work charge attendant sheet by JE incharge, SDO and Sr. Xen.

Marks: 5x4=20

Q.3 a) What entry you will make for the following provide with the account code:-

- i) Issue of new cheque in lieu of stale cheque.
- ii) EMD received other than cash is forfeited.
- iii) Adjustment of excess material after investigation.
- iv) Return of capital scrap.
- v) Return of damage transformer to TRW Division.
- vi) Negative adjustment in the value of purchases of material.

Marks: 6x2=12

- b) i) Discuss briefly storage rates and storage charges.
- ii) Administrative approval and technical sanctions.

Marks: 2x4=8

- Q.4 a)
- i) How you will determine the revenue during trial stage of generating station.
 - ii) Events occurring after the date of balance sheet.

2x5=10

b)

Post the following entries in the cash book of Sr.Xen Divisionfor the month of March, 2014 giving relevant account codes to each item and record the necessary certificate at the end:-

1.3.14	Currency notes and coins 5250/- including a fake note of Rs.50/-. Revenue stamp Rs.100/- including defaced Rs.50/- Service postage stamps Rs.200/- Ch. No.102030 dated 20.2.14 in favour of 'X' for Rs.7500/-.
2.3.14	Self cheque No.102032 issued for CFC Rs.5000/- and got encashed from Bank.
2.3.14	Cash paid to JE- A against temporary advance Rs.3500/-
3.3.14	Cheque No.102030 delivered to X
12.3.14	Cheque of Rs.15000/- received from contractor 'B' for EMD and same is deposited into Bank.
16.3.14	Paid to Ram Lal for purchase of office stationery Rs.750/-.
25.3.14	Paid to contractor 'X' through cheque No.102033 for Capital work done. Amount of running bill 45000/- <u>Deductions</u> Security deposit 2250/- Penalty for delay of work 1000/- TDS 450/- VAT 500/-
31.3.14	Balance cash deposited into Bank.

Marks=10

Q.5 a)

i) As per accounting standard-2 what is to be excluded while calculating cost of inventory.

ii) State how you will deal with the following matter in the accounts of PSPCL for the year ended 31st March 2014 with reference to accounting standard-5 "The company finds that the stock sheets of 31.3.2013 did not include two pages containing details of inventory worth Rs.14.5 Lakhs.

Marks: 2x3=6

b) What is contingent asset as per accounting standard-29.

Marks: 4

c) X Ltd. Sold machinery having WDV of Rs.40 Lacs to Y Ltd. for Rs.50 Lacs and the same machinery was leased back by Y Ltd. to X Ltd. The leased back is operating lease. Comment as per accounting standard-19.

i) Sale price of Rs. 50 Lacs is equal to fair value

ii) Fair value is Rs.60 Lacs

iii) Fair value is Rs.45 Lacs and sale price is Rs.38 Lacs.

iv) Fair value is Rs.40 Lacs and sale price is Rs.50 Lacs

v) Fair value is Rs.46 Lacs and sale price is Rs.39 Lacs.

Marks: 2 x 5=10

Roll No.

SAS Part-I/162/060714
Paper-II
(Revenue Accounts)

Time Allowed: 3 Hours

Max. Marks: 100

Books allowed:

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Q.1a) Prepare Electricity Bill of a NRS Connection from the following detail for the March 2014:-

Supply	11 KV	
Metering	11 KV	
Sanctioned Load	219.745 Kw	
Contract Demand	244 KVA	
Meter Reading:	<u>New</u>	<u>Old</u>
MDI	19.900 KVA	26.900 KVA
KVAH	105644	97224
KWH	102233	93968
Line CTR	20	

Octroi	Not applicable
Meter ratio	5
Meter Multiplier	1.00
Meter Rent	Rs.469/- P.M.
Service Charges	As per Rules

- b) Consumer had got AP Tubewell connection under drip sprinkler system (Priority), but during checking it has found that connection was being used for a crop of wheat instead of vegetables/horticulture and hence the connection was disconnected on 26.12.2010. Now the consumer wants to reconnect the tubewell connection. Give your comments.

Marks: 15+5=20

- Q.2 a) What is the procedure to refund the arrears pertaining to the audited period ?

- b) Calculate connected load of a rice sheller:

1	Electric Motor Single Phase	4 BHP
2	Electric Motor Three Phase	50 BHP
3	Power Socket (three Phase)	5 Nos
4	Power Socket (single Phase)	3 Nos (including one used for AC given below)
5	Air Conditioner (without rating)	5 Nos.
6	Light points a) Out of these, one light point is used for 10 Nos. yard lighting tubes 100 W. each. b) Out of these, 20 Light point are used for CFL Lamps 15 W. each. Two welding set used for repair and	41 Nos

	maintenance of factory (4.25 KW and 8.50 KW).	
7	Fan	15 Nos
8	Wall socket	10 Nos. (one used for computer UPS 0.60 KVA)
9	Two motors are used with approved change of switch (15 BHP, 25 BHP)	

- c) How Board/Corporation is compensated if metering equipment is installed on LV side of transformers of the HT/EHT consumers receiving supply at 11 KV and above, due to non availability of metering equipment.
- d) What do you understand by seasonal industry? Name a seasonal industry.

Marks: 5+10+2+3=20

- Q.3 a) How much amount is required to be paid by the complainant to make representation to the Ombudsman against orders of FORUM? What are the powers and duties of the Ombudsman?
- b) Indicate the category of tariff applicable to the following:-
- Poultry Farms and Accredited Newspaper Printing Press.
 - Tubewell being used exclusively for fish farming.
- c) Suppose you are posted as RA in a DS Sub Division, how you would ensure that no misclassification in revenue accounts occurs. How would you check the revenue accounts with reference to the data/documents to avoid misclassification while preparing monthly Assessment Journal Voucher?

Marks: 7+3+10=20

- Q.4 a) What do you understand by TWO PART TARIFF? What is its significance and how will it help the utility and consumers in comparison to that of a Single Part Tariff?
- b) What is the benefit of Single Window System for registration and extension of existing LS consumers? How it is helpful to the PSPCL?
- c) Who is the competent authority for clearance of Technical Feasibility in case of
- For Contract Demand of 1.5 MVA
 - For Contract Demand of 3.5 MVA
 - What is the procedure of registration of application for an applicant seeking contract demand of 2.5 MVA?
- d) Pass the journal entries for the following as per provisions:-
- The competent authority has written off the amount standing against NRS consumer of Rs.2500/- relating to unauthorised use of energy.
 - The compensation amount of Rs.10000/- was calculated against a DS consumer who was using energy directly without any connection:
SOP : Rs.9000/-, ED: Rs.900/-, Octroi: Rs. 100/-
 - A cheque collected from the consumer amounting to Rs.10000/- gets dishonoured.
 - Competent authority has refunded the compensation amount of Rs.8000/- relating to the year 2010-11 during 2013-14.

Marks: 4+4+4+8=20

- Q.5 Prepare the energy bill of M/s Rajesh Steel Alloys located in Bathinda City. The detail of metering equipment, supply voltage and sanctioned load/CD is as under:-

i	Sanctioned load	2500 KW
ii	Sanctioned CD	2600 KVA
iii	Supply Voltage	11 KV

iv	Nature of industry	Induction furnace
v	Metering voltage ratio	33KV/110V
vi	Meter's own multiplier	1100
vii	Line CT ratio	75/5A
viii	Meter CT ratio	5/5A
ix	Energy meter is property of PSPCL where as CT/PT Unit is private.	

The detail of meter reading is as under:-

	Old 1.9.2013	New 30.9.2013
KWH	9700	9900
KVAH	10200	10400
MDI (KVA)	0.5	0.53
Peak Load allowed	1500 KW	

The firm is continuous process industry with declared CD for continuous process load is 1500 KVA.

The bill issue date is 2.10.2013.

Also mention:

- Due date of payment of DD/Banker's cheque.
- Due date of payment of local cheque.
- Amount payable within one week after due date.
- Amount payable beyond one week after due date.

NOTE: The fuel cost adjustment charges of 9 P/Unit are applicable during the billing period.

Marks: 20

SAS Part-I/142/070714
Paper-III
(Acts, Rules and Regulations)

Time Allowed: 3 Hours

Max. Marks: 100

Books allowed:

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- Q.1 a) i) What are the regulations for operation of Banking Accounts.
- ii) What are the regulations for re-appropriation and supplementary appropriation?
- b) i) PSTCL is contemplating an idea of allowing M/s Ranjeet Transmission Ltd. to undertake transmission of Electricity in Abohar. Can it do so. If yes, elaborate with relevant provisions.
- ii) What is the requirement for notice of a General Meeting. Can it be held on a shorter notice. What is the maximum time lapse between two successive General Meetings.

Marks: 5+5+5+5=20

Q.2 a) Who can be the member of Selection Committee to recommend members of Central Electricity Regulatory Commission. How many names are required to be recommended by Selection Committee.

- b) i) Whether a person with financial or other interest can be recommended as a Chairperson or Member of the Commission.
- ii) Can a Judge of Supreme Court or CJI of High Court be appointed as Chairperson of CERC.

Marks: 10+5+5=20

Q.3 a) i) Whether non provision of accommodation for reserved berths is a deficiency in service or not. Please comment citing the relevant case.

- ii) Whether irregular supply of Electricity is deficiency in service or not. Please comment citing the relevant case.

b) i) Whether Corporations, Associations, Companies etc. can seek information under RTI Act. If not how these Corporations can seek the information.

- ii) What are the various categories of information required to be published by a Public Authority.

Marks: 5+5+5+5=20

Q.4 a) Explain about the role of Legal Section as per provisions of Regulation of Conduct of Business, 1980.

- b) Explain the procedure to be followed to award a contract/work order after acceptance of tender in accordance with the provisions of Works Regulation-1997.

Marks: 10+10=20

- Q.5 a) A UDC working in Operation Sub Division applied for sanction to purchase a new scooter. SDC prepared the draft for sanction and put up to SDO for signature. SDO refused to sign the sanction order and directed the SDC to send the case to Chief Office through proper channel because no authority below the appointing authority is competent to accord sanction for purchase of movable property. Comment.
- b) Mr. 'A' is working as UDC in Circle Office. His brother joined a political party. Mr. 'A' neither prevented him to join political party nor reported about this in his office. Circle Supdt. proposed a disciplinary action against Mr. 'A' as he violated the provisions of Employees Conduct Regulation-6(3). SE rejected the proposal with remarks "No need as there is no violation". Comment.
- c) Purchase Committee General invited tenders for purchase of stationery for a purchase proposal valuing Rs.2 Lac approximately. One Under Secretary, one Accounts Officer and one Superintendent Grade-I were deputed to open the tenders. At the time of opening the tenders only one tender was found valid and one tender was by a firm which did not purchase tender documents. All other tenders were without earnest money. Accounts Officer proposed that we may open the tenders without earnest money with the approval of competent authority. Under Secretary said that if we open tenders without earnest money we may also open tender by the firm which did not purchase the tender specifications. Comment.
- d) Explain the term three part ^{bid} ~~bid~~ as per the provisions of Purchase Regulations-1981.

Marks: 5+5+5+5=20

SAS Part-I/162/080714
Paper-IV
(Service Rules & Regulations)

Time Allowed: 3 Hours

Max. Marks: 100

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- 2.1 a) An employee of PSPCL was drawing basic pay of Rs.26590/- (including Grade Pay) w.e.f. 1.10.2012 in the pay band of 10900-34800 with Grade Pay of Rs.4850/-. He was promoted on 1.2.13 in the Pay Band of 10900-34800 with Grade Pay of Rs.5100/-. He was reverted to his previous post w.e.f. 1.4.13. He applied for premature retirement w.e.f. 31.8.13, which was granted by the competent authority. His verified service as per service book as on 31.8.13 was 21 years. Calculate his basic pension, DCRG, commuted value of pension @ 20%. His date of birth is 25.8.1962.

- b) Write in brief the different cases in which ex-gratia grant is paid. Also write the rates at which this grant is paid.

Marks: 12+8=20

- Q.2 a) Describe the present categorization of PSPCL employees for the purpose of TA and LTC claims.

- b) An officer posted at Ludhiana (with Grade pay of Rs.9600/-) attended a training course at Kolkatta from 20.12.2013 to 27.12.2013 and claimed the followingⁱⁿ his TA Bill with regard to this journey.

Local Mileage by own car on 20.12.2013 = Rs.30/- (5 KMs @ 6 per KM)

AC Bus fare from Ludhiana to Chandigarh on 20.12.2013=Rs.180/-.

Taxi charges at Chandigarh on 20.12.2013=Rs.350/-

Air Fare from Chandigarh to New Delhi 20.12.2013=Rs.5500/-

Air Fare from New Delhi to Kolkatta on 20.12.2013=Rs.10000/-.

Daily allowance from 20.12.2013 to 27.12.2013 @ Rs.300/- per day.

Air Fare from Kolkatta to Chandigarh (Direct Flight) on 27.12.2013=Rs.12000/-.

Taxi charges at Chandigarh on 27.12.2013=Rs.350/-

AC Bus Fare from Chandigarh to Ludhiana on 27.12.2013=Rs.180/-

Local mileage via own car on 27.12.2013=Rs.30/- (5 KMs @ Rs.6/-per KM)

He was provided lodging/boarding and local conveyance at Kolkatta

Comment with reference to relevant instructions.

- c) Describe the eligibility to get Leave Travel Assistance in case of husband and wife, if husband is retiree of PSPCL and wife is retiree of Punjab Govt.

Marks: 5+10+5=20

- Q.3 a) Mr.X was appointed as Accounts Officer w.e.f. 1.3.2008. His revised basic pay was fixed at Rs.23830/- (including Grade pay of Rs.5800/-) w.e.f. Date of Appointment in the pay band of 16650-39100. He was sent on deputation on 1.3.2010 for a period three. While on deputation he promoted as Sr. A.O. w.e.f. 1.1.2012. He availed earned leave from 1.6.12 to 25.6.2012 and EOL from 26.6.2012 to 31.7.2012. Calculate his pension and leave contribution payable during his deputation from 1.3.2010 to 28.2.2013.

- b) A PSPCL employee was drawing Basic Pay of Rs.26450/- w.e.f. 1.1.2012. Balance in his GPF A/c as on 1.4.2012 was Rs.500000/-. His monthly subscription to GPF during the year 2012-13 was Rs.5000/- p.m. He drew non-refundable advance of Rs.200000/- on 25.5.2012 and refundable advance of Rs.100000/- on 28.8.2012 payable in 20 equal monthly instalments and 1st instalment deducted from his salary in the month of Sept. 2012. DA arrear of Rs.8500/- was credited to his GPF account in 12/2012. Calculate the interest to be credited to his GPF account for the year 2012-13 as per prevailing rate of interest 8.8% at that time.

Marks: 10+10=20

- Q.4 Please comment on the following:-

- a) An officer after availing study leave quits service. What amount is recoverable from the officer in this case.
- b) Leave sanctioning authority sanctioned half pay leave because earned leave balance was not sufficient to cover the entire period of earned leave applied for.
- c) What are the conditions under which joining time is admissible?
- d) Write the rates of old age allowance admissible to pensioners applicable at present.

Marks: 5+5+5+5=20

- Q.5 a) Can an employee who was served with Show Cause Notice be awarded major punishment?
- b) Write the extent of delegation to Chief Engineer and Additional SE to accept tenders for the execution of works.
 - c) What are the essential conditions for grant of advance promotional increment to PSPCL employees after completion of 23 years of regular service?
 - d) A GPF subscriber was reported to be missing. What are the instructions regarding allowing interest on the balance of missing subscriber.
 - e) How the subscription towards provident fund is fixed.

Marks: 4+4+4+4+4=20