

Roll No. _____

04072015/180

BOOKS ALLOWED: As per syllabus issued vide Office Order No.23/Exam.120/Vol.3 dated 16.5.2014.

SAS Part-1

Paper-I (Works and Stores Accounts)

Time Allowed: 3 Hours

Marks: 100

NOTE:

- (i) Attempt all questions and part of a question must be attempted continuously at one place.
 - (ii) Support your answer with relevant rules/regulations.
 - (iii) Missing data, if any, may be assumed, but must be indicated specifically in the answer.
 - (iv) Rough work should be done on the space provided for in the answer sheet at Page-2.
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1. (a) Write Short Notes on the followings:-

- 1. CA-21 & CA-22
- 2. Quotation
- 3. Splitting of Work
- 4. Loss of "U-Cheque in transit"
- 5. Bank

(b) Discuss in brief

- 1. Payment of final Bill
- 2. An employee whose superannuation was due on 31st Mar 15, but not relieved due to non receipt of Retirement order.

(10+10)=20

2. (a) Pass The General Entries

- 1. Difference Arising on physical verification of stock between physical stocks & stock as per books of accounts
- 2. EMD Received other than cash
- 3. Adjustment of Identification of obsolete Stock
- 4. Retirement of Asset (At the end of estimated useful life)
- 5. Expenditure on project identification survey & feasibility studies, If Project is Sanctioned.

(b) Pass the General Entries regarding receipt & expenditure (Including Departmental Charges) of Deposit & Contributory Work

(5+15)=20

P.T.O.

3. Work out the hourly rate of machinery for departmental/private use for the year 2015-16 from the following particulars:-

a)	Purchase (Cost) of machinery	Rs. 10,50,000
b)	Assembling & Erection Charges	Rs. 10,000
c)	Initial Special Repair	Rs. 10,000
d)	Life of Machinery	5 Years or 10000 Hours
e)	Fuel Charges	Rs. 40 Per Hour
f)	Pay of Driver	Rs 35,000 Per Year
g)	Repair & Replacement	Rs. 15,000 P.A.
h)	Cost of Vehicle Shed	Rs. 10,000
i)	Insurance Charges	Rs. 5,000 P.A.
j)	Pay of Repair (Crew appointed for 3 No Machines)	Rs. 12,000 P.A.
k)	Accumulated Depreciation Upto 31.03.15	Rs. 8,00,000

20

4. Discuss in Brief on the followings

- Normally all the assets of the Board are depreciated upto 90% of its value, Are there any exceptions to it?
- Excess material found in store on physical verification, Valued for Rs Nil. Comment.
- Sale of Asset for which written Down value is not Known.
- Purchased Machinery Costing Rs 1,00,000. & 40% of the capacity is used . Depreciation is charged on 1,00,000. (4X5)=20

5. (a) Comments on the followings

- Fire Ltd. purchased equipment for its power plant from Urja Ltd. during the year 2006-07 at a cost of INR 100 lacs. Out of this they paid only 90% and balance 10% was to be paid after one year on satisfactory performance of the equipment. During the financial year 2007-08, Urja Ltd. waived off the balance 10% amount, which was credited to Profit and Loss account by Fire Ltd. as discount, received (Hint AS -10).
- The investment of ABC Limited includes 5,000 equity shares of INR 100 each in Amudham Bank Ltd (ABL). ABL declared 20% dividend for the year ended 31.3.2007 at its AGM held on 30.6.2007. ABC Limited finalised its accounts for the year ending 31/3/07 on 30/8/07, and it includes Rs. 1,00,000 being amount of dividend received by it from ABL in its other income subsequent to its Balance Sheet date, before approval by the BoD (Hint AS-4).

(5X2)=10

(b) Define/Explain the Followings:-

- Repair & Maintenance & Kinds of Repairs
- Supervision Charges
- Storage rate & Storage Charges

(4+3+3)=10

Roll No. _____

05072015/135

BOOKS ALLOWED

- ❖ As per syllabus issued vide Office Order No.23/Exam.120/Vol.3 dated 16.5.2014.

**SAS PART-I
PAPER-II
(Revenue Accounts)**

Maximum Marks 100

Time allowed 3 Hrs.

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.

- Q.1. Prepare a large supply consumer bill for the month of 2/2015 of ABC Ltd. of Ludhiana, who opted for ToD Tariff.

Kind of Industry	Induction Furnace	
Supply Voltage	66 KV	
Sanction Load/CD	14000 KW/11000 KVA	
Continuous Process Demand	8289 KVA	
<u>Meter Readings</u>	<u>Old</u>	<u>New</u>
KWH	10250	14690
KVAH	10520	15020
MDI	11.8 X MF	12.1. X MF
Meter multiplier (its own)	60	
Line CT Ratio	100/5 Amp	
Meter Ratio	10/5 Amp	
Peak time Units	426000	
10 PM to 6 AM Units	924000	
Open access units	123159	
(from 8 AM to 4 PM)		

Marks: 20

- Q.2 (a) Calculate Peak Load Exemption charges.

Sanctioned Load/CD	2000 KW/2000 KVA	
Peak Load allowed w.e.f. 1.1.15	1500 KW	
Readings dates	Old: 1.3.15	New: 31.3.15
Kind of Industry	General	

Marks: 5

- b) Calculate Peak Load violation charges.

Timing of Peak Load Hours restrictions.

February, March, September, October	19.00 Hrs. to 22.00 Hrs.
April, May, August	19.30 Hrs. to 22.30 Hrs.
June & July	20 Hrs. to 23 Hrs.
November, December and January	18 Hrs. to 21 Hrs.
Kind of Industry	General
Sanctioned Load/CD	800 KW/800 KVA

Load found running in peak load hours restrictions during 2014:

Date	Time	Load (KW)
16.8.14	20.00	90
25.8.14	20.00	119
	22.30	124
11.9.14	19.30	125
	21.30	115
14.10.14	20.00	90
	22.00	118
21.10.14	19.30	109
	22.00	116
25.10.14	22.00	135
14.11.14	18.30	108
	21.00	126
18.11.14	20.30	140
	21.00	154
20.11.14	18.30	104
25.11.14	21.00	112

Marks: 10

- c) M/s A and M/s B having CD 2000 KVA and 1800 KVA respectively, jointly install 66 KV Sub Station. They requested Sr. Xen/Op. to issue bills

separately on the basis of 11 KV meter readings according to their load instead of 66 KV Sub Station readings. Sr. Xen /Op. accepted and started billing separately as per 11 KV meter readings. Comment.

Marks: 5

- Q.3 a) A domestic supply consumer having load of 10 KW found using electricity by bye passing the meter on 31.3.15. Consumer had paid last one year bills of SOP Rs.19,500 and Rs.2535 for 3500 units. Calculate the amount of theft charges recoverable from the consumer considering the tariff applicable w.e.f. 1.4.14. Also calculate the compounding charges.

Marks: 10

- b) Calculate the connected load of an Industrial consumer.

1	Electric Motors (3 Phase)	60 BHP
2.	Light Point including single switch controlling 10 Lamps of 40 Watts each	108 Nos.
3.	Two Motors are used with approved change over switch.	40 BHP 50 BHP
4	One welding set (Standard make) used for repairs.	10 KVA
5.	One UPS	5 KVA

Marks: 5

- c) What are the rates of voltage surcharge for DS/NRS/BS/LS Consumers whose load/demand is released at a voltage lower than the specified in the Supply Code 2014.

Marks: 5

- Q.4 a) What are remedies with consumer if he receives the energy bill for excessive consumption?
- b) What are latest instructions for Billet Heater load to consider under power Intensive or general category load?
- c) Define Electrical capacitor.

- d) What is procedure to refund the amount pertaining to audited period ?

Marks: 4x5=20

- Q.5 a) What are instructions to pay compensation amount of "theft" and "unauthorized use of energy" in instalments?
- b) Write short note about MMC for seasonal industrial connection.
- c) Write brief note on time line for issue of demand notice.
- d) Write brief note on supply and use of electricity in Multi storeyed building.

Marks: 4x5=20

Roll No. _____

06072015/95

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

Time Allowed: 3 Hours

Maximum Marks: 100

Book 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.**

Question 1)

- a) **What in your opinion are the three most important features of the Consumer Protection Act, 1986.**
- b) **Mr. Soni a consumer purchased medicines without noticing the date of expiry. He also did not obtain the cash memo. Do you think he will be able to protect himself by the loss caused due to expired medicine? Give reasons to support your answer.**
- c) **Who will prepare & publish National Electricity Policy and tariff policy Plan?**
- d) **What does the term Dedicated Transmission lines means?**
- e) **What do you mean by Stand-alone system?**
- f) **What are the responsibilities of Regional Load Dispatch Centre?**

Marks 20(3+3+3+3+3+5)

Question: 2.

- a) **Is there any assistance available to the Applicant for filing RTI application?**
- b) **Is there any organization(s) exempt from providing information under RTI Act?**
- c) **What are the Suo Motu Disclosures that public authority has to make?**
- d) **Is there any scope for second appeal under the RTI Act?**
- e) **If in a single application the applicant requests information that relates to a public authority and also other public authority/authorities, is the PIO responsible for giving all**

that information himself/herself?

- f) What is the process for taking a decision on granting partial access to a record? Who is the authority to make this decision within a public authority?
- g) If the information given by the PIO in response to a request turns out to be wrong, false or misleading but the PIO was not responsible for the creation of that record or such information will he/she be penalised by the Chief Information Commissioner.

Marks 20(2+2+2+2+4+4)

Question: 3.

- a) What is the Quorum for General Meeting as per A.O.A. of PSPCL?
- b) If reqd Quorum is not present then how general meeting is conducted?
- c) What are the penalties provided in the MSME Act?
- d) Why is credit rating of the micro small borrowers necessary?
- e). What is the procedure and time frame for conducting the viability study?

Marks 20(2+5+6+2+5)

Question: 4.

- a) Write down a note regarding investment, lending and borrowing by Board/pspcil employees.
- b) How the Disposal of Business is made by the Board as per Regulation of conduct of Business 1980?
- c) Whether the employee of PSPCL take part in demonstration, strikes and intimidation?

Marks 20(8+8+4)

Question: 5.

- a) Is purchasing authority competent to allow interest free advance payments to the contractor for the execution of the works of proprietary nature ?
- b) Differentiate between Two Part Bids and Three Part Bids as per Works Regulation.
- c) Discuss Negotiation with the contractor under Works Regulation.
- c) Explain earnest money for tenders as per Purchase Regulation.
- d) Discuss the various purchase committees along with power.

Marks 20(4+4+2+2+8)

Roll No. _____

07072015/145

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

Time Allowed 3 Hours

Maximum Marks 100

Question No 1

a) Identify which of the below statement are true or false. Quote relevant regulation in support of your answer.

i) An adopted child shall be considered to be a legitimate child.

ii) Honorarium should be granted to gazetted officers engaged on work in connection with the setting up of companies, corporations etc. which forms a part of their normal duties if they work beyond office hours.

iii) The whole time of a PSPCL employee is at the disposal of the corporation which pays him and he may be employed in any manner required by proper authority without claim or additional remuneration.

iv) A PSPCL employee on transfer shall not be allowed house rent allowance at the new station of posting in any case, till official accommodation at the previous station of posting is vacated by him.

v) The period spent under medical treatment by a PSPCL employee under suspension is treated as leave on medical ground and accordingly leave salary shall be paid. 5*2=10

b) How is the pay of a PSPCL employee fixed on promotion and grant of time bound promotional scales under Punjab State Electricity Board (Revised Pay) Regulations 2009? How is the date of next increment regulated under these regulations? Illustrate your answer with assumed data. 10

Question No 2

a) Comment. Quote relevant regulations in support of your answer.

i) Ten days casual leave was granted to a PSPCL employee to visit Chennai to which journey time is 48 hours from his Head Quarter.

ii) A PSPCL employee was granted leave not due for 60 days from 1.5.2015 on medical ground. He died on 15.06.2015. The leave salary for the period of leave was recovered from his DCRG.

iii) Five Assistant Engineers, working in operation organisation, applied for earned leave from 1.7.2015 to 31.8.2015. In view of paddy season leave may be granted to maximum two officers. Accordingly leave was refused to an officer though he was recalled from leave on two occasions earlier whereas the this was not there in other four cases.

iv) A PSPCL employee is transferred from station A to B in his own interest. He availed two days joining time.

v) A PSPCL employee, who was on earned leave for 150 days, was posted to a new station. He availed joining time from his old Head quarter to his new posting station though he had been availing leave at a station other than his headquarter.

5*2=10

b) Comment Quote relevant regulations in support of your answer.

i) Senior Executive Engineer sanctioned Rs. 15000/ as advance of compensation under workmen's compensation act. Later it was found that the compensation is not admissible under the act.

ii) It is proposed to utilise savings under head Contingency in a work estimate for executing some extra items not provided in the original estimate.

iii) Supervision charges on sale of drawings were waived off by Chief Engineer.\

iv) Divisional officer refunded Rs. 25000/ to a prospective consumer, out of the amount deposited by him towards cost of service line, considering the same unjustified.

v) Delivery period for supply of material was extended by the competent authority. Supdt.(Divisional) Accounts is of view that separate sanction to refund the penalty is required as it involves refund of revenue./

Question No 3

a) Comment Quote relevant regulations in support of your answer.

i) A PSPCL employee requested his drawing & disbursing officer not to deduct GPF subscription from his half pay leave salary as he is facing financial problem.

ii) An employee requests to increase his GPF subscription from July 2015 when he earns his annual increment.

iii) An officer was dismissed from service on 31.1.2015 w.e.f. from 1.06.2014. He was paid interest on GPF balance upto 30.11.2014.

iv) Non-refundable advance from GPF was sanctioned to an employee to repay the loan taken from a money lender for construction of house.

v) Non refundable advance from GPF was denied to an employee for marriage of his son on the ground that his son is earning and not dependent on him.

vi) An employee dies without nominating anyone to receive his GPF balance. Competent authority released the share to all eligible family members except a child born one month after his death

vii) Services of a probationer were terminated without giving any opportunity to present his defence on the ground that he was not regular employee of the corporation.

viii) No enquiry was held to terminate the services of a PSPCL employee as he was convicted for period of ten years' imprisonment by a court of law.

$$8 \times 2.5 = 20$$

Question No 4

a) Calculate the Travelling Allowance admissible to an officer of PSPCL, drawing Grade pay Rs. 9600. P.M. with Head Quarter at Patiala, for the month of May, 2015.

4.05.2015 Started at 8 a.m. for Ludhiana in staff car and returned on 5.5.2015 at 2 p.m.

8.05.2015 Started for New Delhi at 7.40 a.m. in Inter-city express train in A.C. Chair car paying fare Rs. 375/. Taxi Fare at New Delhi Rs. 250/ from Railway Station to REC office. Hire taxi to PSPCL guest house & paid Rs. 200/ taxi fare. However his guest house booking was cancelled and he travelled to stay in a hotel having 3 star rating paying Rs. 5000/. Taxi fare from guest house to hotel Rs. 150/. On 9.05.2015 and 10.05.2015, being holidays, he stayed at New Delhi with a relative. He claimed taxi charges Rs. 500 on 9.5.2015 from Hotel to place of stay. He visited PFC office on 11.05.2015 paying Taxi fare Rs. 300/ to office and Rs.150/ from office to Railway station. Returned back on 11.05.2015 by Inter City Express train starting at 2.30 p.m. paying same fare. Distance from his residence at Patiala to Railway Station is 7 KMs.

13.05.2015 proceeded to New Delhi by train in AC Chair car fare Rs. 375/ for onwards journey to Chennai for residential training. Taxi fare at New Delhi Rs. 350/ and air fare Rs. 15000/(Return ticket purchased by Principal TTI) Returned on 16.05.2015 from Chennai to New Delhi and to Patiala by AC Bus paying Rs. 405/ as bus fare.

20.05.2015 Attended District Court Ropar as PSPCL witness. Travelled by staff car Got Rs. 200/ as diet money from court.

21.05.2015 Travel to Chandigarh by staff car to attend High Court in PSPCL case to assist the Advocate.

26.05.2015 Attended District Court Sangrur as witness on behalf of a supplier in a case against PSPCL.

10

b) State and calculate the pensionary & other benefits admissible to family of an officer posted at Patiala who died on 25.02.2015 after putting 32 year service with following particulars

Basic Pay	Rs. 75500/
Earned Leave at credit	350 days
ADA	107% of Basic pay
Date of birth/retirement	14.03.1957/31.03.2015

Determine the amount of family pension admissible to the family from time to time. 10

Question No 5 Write short note on

- | | |
|--|---|
| i) DCRG, Service Gratuity and Commutation of pension | 9 |
| ii) Pension and Leave Salary Contributions | 5 |
| iii) Deposit Linked Insurance Scheme | 3 |
| iv) Identical Time Scale | 3 |