

SAS-1/37/O70112
Paper-I (Works and Stores Accounts)

Time Allowed: 3 Hours

Marks: 100

Books allowed:

As per revised syllabus issued vide O/O No. 27/Exam/120/Vol. 2
dated 25.9.2009.

Notes:

- i) Attempt all questions and part of a question may 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 No.2.

- =====
- Q. 1 a) Explain accounting policies regarding prior period expenses/losses for which no provision was made during the previous year.
- b) Write accounting of salary/wages remained unpaid for the last 36 months.
- c) What action is required to be taken by the Divisional Officer in case of lost cheque book or a blank cheque ?
- d) Write accounting entries required to be passed in the cash book, if the earnest money received from and returned to the contractor on the same day of opening of tenders.

Marks: 5+5+5+5=20

- Q.2 a) From the following data, write cash book for the month of Nov. 2011 in respect of DS Division, Patiala and close the same as per PSPCL rules:-

Nov. 1st 2011

(Contents of the chest on 31.10.11)

- i) Notes and coins including 2 torn notes of Rs.10/- each and one fake note of Rs.100/-.

Rs.

5,000

ii)	Deposit at call receipt	200
iii)	I.P.Os	50
iv)	Self cheque	500
v)	Share and debenture certificates	1,000
vi)	Cheque in favour of JE	1,000
vii)	Revenue stamps	10
viii)	Service Postage stamps	500
ix)	Pakistani coins	100
x)	Sri Lanka notes	200
xi)	Bhutan currency & notes	500
Nov. 2 nd	Issue service stamps to dispatcher	500
3 rd	Issue and handed over the shares and debenture certificates to Head clerk.	1,000
4 th	Handed over cheque lying in the chest in favour of JE.	1,000
5 th	Received cash for sale of tenders	5,000
6 th	Issue cheque in favour of Post Master for purchase of service postage stamps	1,000
7 th	Destroyed all Pakistani, Sri Lanka and Bhutan currency & notes lying in the chest.	800
8 th	Paid Electricity & water bills through UDC	1,000
9 th	Paid to contractor for lumpsum contract	
	1) Gross amount Rs.35,000	35,000
	2) Less advance already paid Rs.5,000	5,000
	3) Net payment Rs.30,000	30,000
Nov. 30 th 2011	Drew cheque for salary of staff as under:-	
	Gross pay	25,50,000
	Deductions:-	
	1) Rent of quarters	10,500
	2) G.P.F.	1,90,500
	3) G.P.F. Advance	9,500
	4) Income Tax	3,00,000
	5) Benevolent fund of JE	3,000
	6) L.I.C.	600
	a) Transfer of amount to Sub Division A for salary	7,75,000
	b) Amount transferred to Sub Division B for salary	7,90,000

- c) Cheque issued to Bank for crediting salary to accounts of regular staff. 2,50,000
- d) Deposit the amount of LIC, Income Tax through cheque.
- e) Adjusted unpaid salary
- b) The employment of class-IV employees to fetch or carry money should be discouraged; Explain.

Marks: 15+5=20

- Q.3 a) How the payment for supply of materials against DGS&D rate contracts are being regulated in PSPCL?
- b) What are the precautions to be observed against losses of stores?

Marks: 10+10=20

- Q.4 a) As a rule, advance payment to contractor is prohibited and no payment is made except for actual work done. Are there any exceptions to this rule?
- b) It is fundamental rule that no work shall be commenced unless detail design, estimate have been sanctioned, allotment of fund made and order of competent authority granted. Are there any exceptions to this rule?

Marks: 10+10=20

- Q.5 Write short note on the followings:-

- a) Transformers declared irreparable and uneconomical to repair.
- b) Write off transformers.
- c) Cost and revenue at trial stage.
- d) Material cost variance
- f) Fuel related costs.

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

SAS-1/30/080112
Paper-II (Revenue Accounts)

Time Allowed: 3 Hours

Marks: 100

Books allowed:

As per revised syllabus issued vide O/O No. 27/Exam/120/Vol. 2 dated 25.9.2009.

Notes:

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- Q.1 a) Calculate connected load of a Rice Sheller.
- i) Electric Motor Single Phase 4 BHP
 - ii) Electric Motor Three Phase 50 BHP
 - iii) Power Socket (three Phase) 5 Nos.
 - iv) Power Socket (Single Phase) 3 Nos. (including one used for AC given below)
 - v) Air conditioner (without rating) 5 Nos.
 - vi) Light points 41 Nos.
 - a) Out of these, one light point is used for 10 Nos. yard lighting tubes 100 w each.
 - b) Out of these, 20 light points are used for CFL Lamps 15 w each)
 - vii) Two welding set used for repair & maintenance of factory (4.25KW and 8.50 KW)
 - viii) Fan 15 Nos.

- ix) Wall socket 10 Nos. (one used for computer UPS 0.60 KVA)
- x) Two motors are used with approved change of switch (15 BHP, 25 BHP)

Marks: 10x1=10

- b) Flying Squad checked connection of SBOP Zonal office (NRS), Bathinda on dated 26.10.2011 & found connected load 188.112 KW against sanctioned load of 88.719 KW.
 - i) Calculate charges to be recovered from consumer for unauthorized load.
 - ii) Procedure/action to be taken by Sub Division/consumer after checking.
 - iii) Prepare bill for the month of 11/2011 units consumed 50000 units, supply voltage LT, transformer= PSPCL.

Marks: 4+2+4=10

- Q.2 a) Calculate MMC charges to be recovered from Rice Sheller connection.

Sanctioned load	150 KW
Contract demand	180 KVA
Connection release date	01.09.2011
PDCO date	16.12.2011

- b) Calculate compounding charges payable by DS consumer in theft case. Who is competent authority for representation in given case?

Sanctioned load	5 KW
Connected load	7 KW
Checking date	26.10.2011

- c) What is the minimum amount to be deposited by the consumer to present his case to any DSC's? Whether such amount can be reduced/waived off? If yes, by whom and to what extent?

- d) What action you will suggest to a prospective consumer in given situations. Feasibility clearance given on 25.10.2011 and consumer wants to register A&A on
- i) 01.12.2011
 - ii) 28.12.2011

Marks: 4x5=20

Q.3. Write short comment on following with relevant rules and regulations:-

- a) What is fuel cost adjustment? Whether fuel surcharge is applicable on unmetered supply and MMC?
- b) What do you mean by seasonal industry? Give list of all approved seasonal industries. Whether ice candy, ice factory are covered under seasonal industries?
- c) What is the rate of late payment surcharge in case of industrial, non industrial & AP consumers? Whether late payment surcharge is applicable in electricity duty and meter rentals?
- d) Tariff applicable in following cases:-
 - i) Mobile tower load 21 KW
 - ii) Village House keep 4 milch animals 5 KW
 - iii) Hospital run by charitable institution approved u/s 80G of the Income Tax Act-80 KW
 - iv) A house where one room is used for tailoring work.
 - v) Govt. University with a motive load 1000 KW and residential hostel load 600 KW and total load 2000 KW.

Marks: 4x5=20

Q.4 a) Write a short note/comment

- i) Time period allowed to provide a new connection.
- ii) Consequences/penalty in case of default in providing connection in time.
- iii) Exception to time period allowed as per (i) above.

Marks: 2+2+1=5

b) Give your comment in following cases with rules and regulations:-

- i) If a consumer vacates any premises to which electricity has been supplied without paying all charges due from him, whether such charges can be recovered from the next occupier of the premises?
- ii) In above case whether connection can be refused to defaults at any other premises until he pays the amount due to him?
- iii) A cheque tendered by a consumer for electricity charges was not honoured. Later consumer paid the amount through demand draft. Next month he offered Rs.50000/- cash for payment of next bill due.
- iv) Minimum period allowed for payment of bill under different categories of consumer by cheque/by cash & in case of spot billing.
- v) Calculate monthly consumption under LDFH formula for DS consumer. Load sanctioned 2 KW and connected load found 6 KW.

Marks: 5x3=15

Q.5 Write a short note on following:-

- a) What are peak load restriction charges? Give its rate. How to calculate such charges where difference in meter clock and Indian Standard Time?
- b) Service connection charges/ACD/Meter rentals/concession applicable to PSPCL employees.
- c) Whether electricity duty on following charges applicable:-
 - i) LT surcharge.
 - ii) Late payment surcharge.
 - iii) Monthly maintenance charges.
 - iv) Fuel surcharge.
- d) Who can sign A&A form on behalf of partnership firm, Private or Public Limited Company?

- e) Competent authority to sanction load
- | | | | |
|------|--|-----------|----------|
| i) | Industrial connection | HT supply | 80 KW |
| ii) | Domestic supply | HT supply | 1000 KVA |
| iii) | Domestic supply | LT supply | 150 KW |
| iv) | Power Intensive industrial connection. | HT supply | 1500 KVA |
- f) Explain procedure to adjust electricity charges for PSPCL offices including accounting entries. What if electricity charges relate to PSTCL office?

Marks: 3+3+3+3+5=20

SAS-1/17/090112
Paper-III (Acts, Rules & Regulations)

Time Allowed: 3 Hours

Marks: 100

Books allowed:

As per revised syllabus issued vide O/O No. 27/Exam/120/Vol. 2 dated 25.9.2009.

Notes:

- i) Attempt all questions and part of a question may be attempted continuously at one place.
- ii) Support your answer with relevant rules/regulations.
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- =====
- Q.1
- a) What are the duties of Generating Company?
 - b) Please explain the constitution and functions of as the Regional Load Dispatch Centre.
 - c) What are the as the duties of Transmission Licensees.

Marks: 5+10+5=20

- Q.2
- a) What is the manner in which a complaint shall be made under the Consumer Protection Act, 1986.
 - b) How and within what time an appeal can be filed under the Consumer Protection Act, 1986
 - c) What is the amount of interest payable by a buyer if he fails to make payment of the amount to supplier within agreed data under the MSME Act.
 - d) What are the penalties provided in the MSME Act.

Marks: 5+5+5+5=20

- Q.3 a) What are the provisions regarding constitution of Central Information Commission?
- b) What are the terms of office and conditions of Service of Chief Information Commissioner/Information Commissioner?

Marks: 10+10=20

- Q.4 a) State the competency of officers to authenticate a document on behalf of PSPCL in connection with legal proceedings.
- b) Whether EMD is required to be deposited for purchase of items of critical nature? Please explain the procedure for their procurement?
- c) Briefly explain how the items borne on Rate Contract be purchased from Open Market?

Marks: 6+9+5=20

- Q.5 a) Explain the cases in which a work contract shall be cancelled?
- b) Against a tender for a work, only two eligible tenders with EMD are received and all other tenders are without EMD. How can the tenders without EMD be opened?
- c) Explain the penalty leviable for delay in delivery in case of turnkey projects?

Marks: 10+5+5=20

SAS-1/30/100112
Paper-IV (Service Rules & Regulations)

Time Allowed: 3 Hours

Marks: 100

Books allowed:

As per revised syllabus issued vide O/O No. 27/Exam/120/Vol. 2 dated 25.9.2009.

Notes:

- i) Attempt all questions and part of a question may 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 No.2.

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Q.1 a) Calculate pension benefits admissible to an officer with following service particulars:-

Date of Birth 15.05.1959

Date of joining 15.04.1991 as Accounts Officer Scale Rs.2400-4250 with start Rs.2700 Scale revised as Rs.8550-14500 initial start Rs.9400/- w.e.f. 1.1.1996.

Promotional scale of Rs.10350-15350 of Sr. Accounts Officer granted w.e.f. 10.06.1997

Promoted as Dy. CAO w.e.f. 4.10.2000 pay scale Rs.12900-19100

Granted 2nd time bound promotional scale of Rs.15800-21100 on completion of 16 years' service as Accounts Officer/Sr. Accounts Officer.

Promotion as Chief Accounts Officer w.e.f. 27.08.2010 pay scale Rs.15800-21100.

Pay scale of Dy. CAO and CAO were revised as Rs.16650-39100+GP Rs.8500 and Rs.41300-67000+GP Rs.9600 w.e.f. 1.1.2006 with rate of increment @ 3% of pay in pay band + Grade Pay.

Date of Voluntary retirement . 25.02.2011

EOL 31.03.2009 to 19.08.2010

ADA w.e.f. 1.1.2011 @ 51%

- b) Mr. A who retired as Under Secretary represented to count his adhoc service of 1 year two months rendered as LDC towards pensionary benefits. State the conditions required to be fulfilled for the same.

Marks: 15+5=20

Q.2

a) Fill up the blanks

- i)should be paid in respect of any work which can fairly be regarded as part of the legitimate duties of the Corporation employee concerned.
- ii) Permanent transfer from.....in anticipation of the abolition of a post is not transfer.
- iii) If the maximum pay of a post is altered with no change in the rate of increment and the minimum, the initial pay of the holder of that post should be fixed under.....
- iv) A Corporation employee.....should not suffer for forfeiting promotion which he would otherwise have received, had he remained in his.....
- v) A Corporation employee on transfer shall not be allowed.....at the new station of posting in any case, till.....at the previous station of posting is vacated.
- vi) When the portion of.....of a residence is written off, theshould be recalculated.

vii) A Corporation employee.....may be granted a compensatory allowance in a

Marks: 10

b) State whether the following statements are true or false. Support your answer with relevant regulations:-

- i) Subsistence allowance shall be paid without any condition.
- ii) Resignation from a service entails forfeiture of past service.
- iii) The period spent under medical treatment by a corporation employee under suspension shall be treated as leave.
- iv) Casual leave is not regulated under leave regulations under M.S.R. Vol.I Part I.
- v) Leave not due may be granted as earned leave or half pay leave as deemed fit by competent authority.
- vi) A corporation employee retiring only on superannuation is entitled to encashment of balance earned leave at credit.
- vii) Extra ordinary leave can be granted to a corporation employee only if other kind of leave is not admissible and not otherwise.
- viii) A holiday is not counted as a day for joining time in all cases to join a new post in public interest.
- ix) A corporation employee on transfer to Foreign Service shall be entitled to travelling allowance as per corporation TA regulations.
- x) Length of service means the total period running from the date of joining the service.

Marks: 10x1=10

Q.3 Describe in brief the scheme of Time Bound Promotional scale and advance promotional increment introduced by erstwhile PSEB (now PSPCL) for its officers/employees w.e.f. 1.1.1986 as amended upto date.

Marks: 20

Q.4 a) Prepare TA Bill an officer with revised pay of Rs.33580+Rs.GP Rs.8500 (Rs.16700/- in unrevised pay scale) for the month of October, 2011 with HQ at Patiala. Assume the missing data if required.

- i) 1.10.2011 left Patiala at 9 AM reached Chandigarh and returned back to HQ at 2 PM. On same day left Ropar at 4 PM and came back at 10 PM. He travelled by staff car for both the journeys.
- ii) 5.10.2011 left for New Delhi at 7.40 AM and reached at 12.45 PM. Hired taxi for M/s REC Ltd. Office paying Rs.150/- as taxi fare at 5.30 PM hire taxi for corporation guest house. Paid Rs.200/- taxi fair. Railway fare Rs.286/-
- iii) 6.10.2011 left for Airport in taxi paying Rs.250/- as hire. Took flight for Mumbai Air fare Rs.10000/- to and fro ticket got booked by corporation. Taxi charges at Mumbai Rs.300/-. 7.10.2011 and 8.10.2011 stayed at Mumbai in Hotel @ Rs.2500/- per day. Taxi charges for each day @ Rs.500/- to and fro from hotel to work place. 9.10.2011 left hotel at 8 AM. Took flight for New Delhi and reached at 10 AM, taxi charges Rs.250/-, rail fare from New Delhi to Patiala Rs.286/-. Patiala Railway station to residence 5 KM.
- iv) 15.10.2011 left Patiala at 8 AM for Ludhiana in staff car and came back next day in the evening at 6 PM.
- v) Left Patiala at 7 AM for Bathinda on 20.10.2011. Attended meeting where lunch was served came back next day journey performed in own car due to non-availability of staff car. Distance to and fro is 330 KM.
- vi) 25.10.2011 left Patiala at 6.30 AM in staff car to consult eye specialist in PGI Chandigarh on advice of Chief Medical Officer of the Corporation and came back at 5 PM same day.
- vii) Attended Session Court at Sangrur on 27.10.2011 in a case against Corporation as Corporation witness. Travelled in staff car. However, no diet money was paid by Court.
- viii) Attended High Court at Chandigarh on 28.10.2011 travelling in AC bus fare Rs.50/- one side to assist the Corporation counsel.

Marks: 16

b) How TA in following cases be regulated?

- i) To a retired CE required to appear before Dy. Secretary/Tech. at Patiala in an enquiry against another officer.

- ii) Family of a deceased employee travelled with house-holds from last place of posting to his home town. The employee rendered 5 years service at the time of death.

Marks: 2+2=4

Q.5

a) Comment

- i) A Corporation employee applies for advance from his GPF to repay personal loan of Rs.60000/- taken from a money lender.
- ii) A Corporation employee cancelled the nomination in favour of his mother on his getting married. On his death amount of GPF was proposed to be paid to the mother as no fresh nomination was made by him while getting the nomination favouring mother cancelled.
- iii) Third non-refundable advance was sanctioned to an employee for repair of the house 3 years after drawl of 2nd advance for this purpose.
- iv) An employee was paid final amount of GPF on retirement (DOR 31.12.2010) on 16.6.2011 though authority letter with interest upto 30.4.2011 was issued on 5.5.2011. He claimed interest from 1.5.2011 to 15.6.2011.
- v) Non-refundable advance was sanctioned to an employee for marriage of his nephew though he has two sons and a daughter.
- vi) An employee engages a practicing lawyer to defend himself in departmental enquiry against him.
- vii) Copy of oral statement given by an employee in his defence was not provided to the presenting officer.

- b) State the grounds on which orders of punishment can be revised by the competent authority.

Marks: 16+4=20