

SAS-1/35/070712
Paper-I (Works and Stores Accounts)

Time Allowed : 3 Hours

Marks: 100

Books Allowed

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

Notes

- Attempt all questions and part of a question must be attempted continuously at one place.
- Support your answer with relevant rules/regulations.
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- Q.No.1** Please post the following transactions in the Cash Book of 'X' Division indicating the classification of each transaction and close the Cash Book by giving analysis of closing balance:-

1.9.11	Opening Balance	
	i) Cash in chest	Rs.2000/-
	ii) Revenue stamps	Rs. 25/-
	iii) Temp. imprest with Mr. A.	Rs.2000/-
	iv) Postal order received fee tender RTI Act	Rs.25/-
	v) Self cheque No. 500790 dated 31.8.11	Rs.2000/-
	vi) Draft received as earnest money.	Rs.5000/-
1.9.11	Draft received as earnest money deposited into Bank	Rs.5000/-

2.9.11	Self cheque No.500790 dated 31.8.11 got encashed.	Rs.2000/-
4.9.11	Sale of tender forms	Rs.500/-
7.9.11	Paid TA Bill of Mr. 'D' Divnl.Actt.	Rs.600/-
10.9.11	Paid rent of office building to Mr. 'F'.	Rs.35000/-
14.9.11	Issued revenue stamps.	Rs.10/-
15.9.11	Paid to contractor Ram & Co. as follows:- i)Work done & measured. ii) Security iii)Income Tax iv)Cost of material issued to contractor. v)Water charges.	Rs.50000/- Rs.2500/- Rs.1000/- Rs.5000/- Rs.500/-
17.9.11	Earnest Money draft received from contractor Sham deposited into Bank.	Rs.15000/-
24.9.11	Paid temp. adv. by self cheque to SDO, Mour Sub Divn. for payment to labour.	Rs.10000/-
25.9.11	Paid temp. imprest to JE 'X' for expenditure against work.	Rs.2000/-
29.9.11	Salary to staff deposited into Bank as follows:- Gross amount of salary Recoveries: i)GPF. ii)Income tax. iii) HBA. iv)Quarter rent.	Rs.50000/- Rs.5000/- Rs.2000/- Rs.700/- Rs.400/-

Marks=20

- Q.No.2 a) Prepare the "Other Current Liabilities" schedule while preparing the balance sheet of the Board alongwith particulars and Account code.

Marks =7

- b) Provide the Account Code of the followings:-

- i) Intangible assets written off.
- ii) Depreciation unprovided in previous year.
- iii) General Reserve
- iv) Derailment charges.
- v) Salary- I.T. personnel employed on contract basis.
- vi) Loss on sale of scrap.

Marks ($\frac{1}{2} \times 6$)=3

- c) Provide accounting head, nature of internal unit accounts for which inter-Unit Bills are drawn between different accounting units.

Marks= 5

- d) Provide the entries in the following cases:-

- i) Material issued to contractor for works.
- ii) Material issued to contractor on loan.
- iii) Material returned by contractor issued for work.
- iv) Material issued for work.
- v) Return of scrap.

Marks (1x5)=5

- Q.No.3 Briefly define the following:-

- a) Basis of valuation of fuel consumed and fuel stock.

Marks=3

- b) How you will treat excess/shortage on physical verification of fuel stocks.

Marks=3

- c) Accounting entry for the following:-

- i) Unconnected wagons received.

- ii) Provision for coal in transit in respect of paid bills.
- iii) Settlement of railway claim by set off.
- iv) Oil consumed during the commission of the new unit.

Marks (1x4)=4

- d) Briefly define the events occurring after the date of balance sheet.

Marks=5

- e) Administrative approval and technical sanction (Define it).

Marks=5

Q.No.4 Please comment on the following:-

- a) i) ME Division of the Board has raised debt for the expenditure on repair of meters to Distribution Division.
- ii) ME Division has booked the test charges of new meters to the several head of expenditure.
- iii) TRW Division has charged the depreciation on transformers lying on the store for repairs.
- iv) Assets of common retirement date.
- v) Whether arrear claim relating to pay & allowances more than Rs.250/- after one year but more than 1 ½ year can be paid.

Marks (2x5)=10

- b) Please comment on cost of retirement, scrapping & sale of assets.

Marks =5

- c) Calculate the standard rate of item 'X' from the following data for the month of May 2012:-

	Quantity	Amount (Value)
Opening balance as on 1.4.12	15 MT	Rs.30000/-
Issued during the month 4/2012	10 MT	Rs.20000/-

Received during the month	15 MT as the rate given below:- i) Basic Rate ii) Excise duty iii)VAT iv)Freight	Rs.1500/-PMT 12% 5.5% Rs.200/- PMT
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Marks=5

Q.No.5 From the following particulars prepare a second running bill of the contractor Sh. Rakesh Kumar for the construction of a Railway Track:-

Sr. No.	Description	Qty. as per previous bill.	Upto Date Qty.	Rate (Rs.)
1.	Dismantling of BG rail track	1817 Mtr.	2670 Mtr.	@60/- per Mtr.
2.	Loading, unloading & carriage of dismantled material.	264	420	@270/- per Mtr.
3.	Earth work in excavation.	1066 Cum	1542 Cum	@ 110/- per cum
4.	Laying of BG rail track.	190 Mtr.	376 Mtr.	@340/- per Mtr.
5.	Packing of railway track.			20/- per MT
6.	Loading, unloading & carriage of new material.			270/- per MT
7.	Extra for carriage of stone ballast.			50/- per Cum
8.	Arranging for inspection from Railway authorities. i) Advance payment was made in Ist running bill for item No.5 for approximate 150 Mtr. quantity as per rules.			20000/- lumpsum

<p>ii) Advance payment is now being made for item No.6 & 7 for value of work done but measured for approximate Qty. of 90 MT and 210 Cum respectively as per rules of PSPCL.</p> <p>iii) Secured advance against material Rs.1,00,000/- to be allowed to contractor in the present bill.</p> <p>iv) <u>Deductions:</u></p> <p>Security 5%</p> <p>I. Tax 2%</p> <p>Cost of material Rs.15000/-</p> <p>Misc. charges Rs.2000/-</p> <p>Cost of bad Work. Rs.5000/-</p> <p>Fine for bad Work. Rs.2000/-</p>			
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Marks= 20

SAS-1/30/080712
Paper-II (Revenue Accounts)

Time Allowed : 3 Hours

Marks: 100

Books Allowed

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

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- Q.No.1 a) A domestic supply consumer having sanctioned load of 6.5 KW found using electricity by "bye passing" the meter on 31.3.12. Load connected at the time of checking was 8 KW. Consumer has paid last one year bills of Rs.18270/- (SOP), Rs.2380/ (ED), Rs.465/- (Octroi) for 4563 units. Calculate the amount of theft recovered from the consumer considering the tariff applicable w.e.f. 1.4.2011.

Marks =10

- b) A three phase connection of a hotel and restaurant was checked by Enforcement on 8.2.12 and found the following load connected at the premises:-

1.	Lamp	130 Nos.
2.	Tubes	50 Nos.
3.	Plugs	40 Nos.

4.	Fans	30 Nos.
5.	Power Plugs	20 Nos.
6.	Three phase power sockets	4 Nos.
7.	Window type AC (Non standard)	15 Nos.
8.	Geyser connected through power plugs.	6 Nos.

Calculate the load as per instructions.

Marks =10

Q.No.2 a) Discuss the followings:-

- a) One connection in one premises.
- b) Clubbing of load.

Marks (7+7)=14

b) Write the tariff applicable to the following:-

- i) Single phase toka machine of 5 BHP.
- ii) Mobile Towers.
- iii) Fish farming.
- iv) Depots of oil and gas companies.
- v) Irrigation Head Works.
- vi) Hospitals run by charitable institutions approved under Section 80 G of the Income Tax Act.

Marks (1x6)=6

Q.No.3 A) (I) Define the rates at which the money for compounding fee (in case of theft of energy) is to be collected for the following category of consumers:-

- i) Industrial
 - a) Small Power
 - b) Medium Supply
 - c) Large Supply General Industry/Power Intensive.

Marks (1x3)=3

- ii) Agriculture supply.
- iii) NRS
- iv) Bulk supply.

Marks (1x3)=3

(II) Who is the authorized officer for accepting compounding fee for the following categories of consumers:-

- i) All LT and HT domestic, Bulk Supply, Industrial SP, Agriculture and NRS connections.
- ii) All LS and MS Industrial Connections.

Marks (2x2) =4

B) Write short note on the followings:-

- i) Power factor surcharge.
- ii) Open access.

Marks (5+5+5)=10

Q.No. 4 a) Define the followings:-

- i) Contract Demand
- ii) Essential services
- iii) Temporary connection.

Marks (4+4+4) 12

b) Consumption data of an industrial connection having load 60 KW is as under:-

Year 2011			Year 2012	
Month	Consumption	Code	Consumption	Code
Jan.	3300	0	1200	0
Feb.	3440	0	800	0
March	3550	0	1100	0
April	3000	0	1400	0
May	3300	0	140	0
June	3600	0	14	'D'
July	3300	0		
Aug.	3200	0		
Sept.	3300	0		
Oct.	3400	0		
Nov.	3600	0		
Dec.	3500	0		

Load of this connection extended from 60 KW to 80 KW w.e.f. 1.4.12. While auditing the accounts of the consumer, point out Kwh if any less recovered from this consumer.

Marks =8

Q.No.5 a) Prepare bill for the month of June, 2012 from the following available data:-

1.	Nature of connection	Hotel
2.	Supply voltage	11 KV
3.	Sanctioned load	316 KW
4.	Contract demand	351.211 KVA
5.	Readings	New/Old
	Kwh meter	1213838.5/1200005.0
	Kvah meter	1414860.5/1400006.0
	MDI	105/100
6.	CT/PT Unit capacity	10/5 Amps.
7.	Capacity of meter	5/5 Amps.
8.	Rentals	Rs.650/- per month
9.	Tariff rates	
	Energy charges	556 paise per KVA
	MMC	Rs.200 per KVA per month
10.	Fuel charge	8 Paise per Kwh
11.	Electricity Duty & Octroi.	As applicable to such connections.

Marks =16

- b) i) A consumer having domestic connection of 11 KW, wants to extend his load by 2 BHP motor for kitchen gardening, SDO concerned refused to extend the load with the plea 2 BHP motor for this purpose cannot be given.
- ii) A consumer involved in theft of energy wants to pay his compensation amount in installments comments.

Marks (2x2) =4

SAS-1/25/090712
Paper-III (Acts, Rules and Regulations)

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Marks: 100

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Q.No.1 a) What are the functions of Central and State transmission utility under Elec. Act 2003?

- b) Explain the term Members of family and prescribed authority as per Employees Conduct Regulations, 1971.

Marks (15+5)=20

Q.No.2 a) What are the objectives of Central, State and Distt. Consumer Protection Commission?

- b) What are the provisions to designate Public Information Officer under RTI Act, 2005 ?

- c) What are the provisions of disposal of business as per Conduct of business Regulations, 1980?

Marks (5+10+5)=20

- Q.No.3 a) Explain the provisions regarding disconnection of supply of electricity in case of default of payment by consumer.
- b) What information under micro, small and medium enterprises Act, 2008 is required to be shown in annual accounts statement of PSPCL?
- c) Please write the detail note regarding deposit of earnest money in respect of tenders for purchase of material.

Marks (5+5+10)=20

- Q.No.4 a) What penalty can be imposed if orders of District Forum, State Commission and National Commission are not complied with and what are the provisions regarding the appeal against such orders?
- b) What are the provisions regarding two part and three part bids as per Works Regulations, 1997?
- c) What are the ways and means for arranging the money by PSPCL as per Chairman Power Rules, 1959?

Marks (5+10+5)=20

- Q.No.5 a) Explain the powers of different authorities and conditions if any for issue of work order for works and repair under open tender system and also in case of without calling quotations.
- b) What are the provisions regarding doing other business by transmission licensees.
- c) Please comment on the following:-
- Can the Whole Time Directors accept assignment other than that of PSPCL?
 - Who can exercise the financial and administrative powers of erstwhile Secretary of PSEB.
 - Directions by superior officer to his subordinate.
 - Sanction of insurance of equipment and material other than material in transit.
 - Powers can be exercised by the authority higher than those whom these are delegated.

Marks (10+5+5 (1x5)=20

SAS-1/30/100712
Paper-IV (Service Rules and Regulations)

Time Allowed : 3 Hours

Marks: 100

Books Allowed

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- Q.No.1 a) An increment of Circle Asstt. getting Rs.11050/- on 1.6.2004 in the scale of 6300/10700 with date of next increment on 1.7.05, was ordered to be stopped vide Office Order No. 650 dated 29.6.2005. He was allowed 2nd time bound scales of UDC w.e.f. 15.7.2006 in the scale of 10900/34800+4450 grade pay. Thereafter he was promoted as senior Assistant in the scale of 10900/34800+4500 Grade Pay. He proceeded on unsanctioned leave w.e.f. 6.10.2007 and resumed duty on 14.3.2008 which was regularized by considering it non duty period and stoppage of one increment without future effect vide Office Order No. 53 dated 15.10.2008. Fix his pay in revised scale of 2006 and onward fixation with DNI from time to time.
- b) A Supdt. Grade-II working in the scale of 10300/34800 with 4500 Grade Pay on 1.1.2007 was drawing Rsd.23930/- was allowed 23 years promotional benefit on 1.8.2007. He was

promoted as Supdt. Grade-I on 24.10.11. Fix his pay from time to time.

Marks (15+5)=20

- Q.No.2 a) An official of Sub Division dismissed from service from Rajpura was requested to appear before Inquiry Officer in connection with the case of his SDO at Patiala. Since he was not available in his home town in Chandigarh and was settled at Pathankot he was served summons there. He claimed T.A. from Pathankot to Patiala by his own Car whether TA is admissible and how his claim will be regularized?
- b) What is the duty of the Controlling Officer before signing T.A. Bill?
- c) A retired employee who has been reemployed dies while in service. The wife of deceased has submitted a claim for transportation at the Corporation's expenses of the family members and personal effects to his home town. Please comment.

Marks (8+6+6)=20

- Q.No.3 a) A JE working in the scale of 16650/39100+5800 Grade Pay was transferred to Punjab Govt. Education Department in the pay scale of 16650/39100+5500 Grade Pay to which the official refused. Please comment with rules and regulations.
- b) An official remained on extra ordinary leave w.e.f. 1.6.2004 to 16.7.2006. CE being an appointing authority sanctioned the EOL to which Audit did not admit. Please comment.
- c) A female employee availed maternity leave on account of miscarriage w.e.f. 1.6.2009 to 31.7.2009 and applied for sanction to which sanctioning authority refused. Please comment.
- d) An official applied for paternity leave for 30 days during the confinement of his wife to which the authority did not admit. Please comment.

Marks (5x4)=20

- Q.No.4 a) An Executive Engineer retired from the service of the Corporation on 31.3.2000. He died on 31.3.2012. His family pension was fixed on pre-revised scales of 1.1.96 on the basis of basic pay drawn as Rs.14100/- in the scale of 12500/19100. Fix his family pension on 1.4.2012 payable to his wife.
- b) Can a divorcee daughter be allowed family pension. If yes, under which circumstances and what are the conditions?
- c) A retiree requested AO/GPF to retain his GPF balance with the Corporation after retirement for a period of 5 years. Can he be allowed to retain his balance?

Marks.....

- Q.No. 5 a) Calculate the rent of Board's accommodation rented to private party which was constructed in the year 2008:-

Cost of site and its preparation	200000
Cost of wire fencing to the compound	20000
Cost of building	500000
Cost of garage	25000
Cost of boundary wall	30000
Cost of Electrical fittings	50000
Cost of sanitary & water supply	50000
Cost of ceiling fans	3000
House Tax	4500 per quarter
Rate of interest	7 ½ %
Rate of annual mtc. charges	1 ½ %

- b) State the cases where full pay and allowances are admissible under suspension.
- c) What is difference between rent recoverable, standard rent and penal rent?

Marks (10+5+5)=20