

SAS-I
Paper-I (Works and Stores Accounts)

Time Allowed: 3 Hours

Marks: 100

Q.1) Discuss in brief on the followings:

- a) Normally all the assets of the Board are depreciated up to 90% at its value. Are there any exceptions to it?
- b) How the Gain on sale of assets is accounted for.
- c) Record of all cash transactions should be maintained in the Cash book. Is there any exception to this rule? Comment
- d) Purchased Machinery Costing Rs.1,00,000 & only 40% of its capacity is used. Depreciation is charged on 1,00,000.

(5+5+5+5=20 Marks)

Q.2)

- a) Classify the following activities as
 - 1. Operating Activities
 - 2. Investing Activities
 - 3. financing Activities
 - 4. Cash Equivalents
 - (i) Purchase of fixed assets
 - (ii) Income tax paid
 - (iii) Buy back of shares
 - (iv) Dividend paid
 - (v) Marketable securities.
- b) Material at site of work in progress is verified at year end. What are the exceptions?
- c) Sr. XEN Suburban Division Patiala has issued a U Cheque for Rs. 74,000 for IUT Bill of Rs. 85,000 raised by Sr. XEN Op. Division Rajpura. Comment.

(10+5+5=20 Marks)

Q.3)

- a) Raw material purchased at Rs. 100 per KG. Prices of Raw material are on the decline. The finished goods in which raw material is incorporated are expected to be sold at below cost. 10,000kgs of raw material is in stock at the year end. Replacement cost is Rs. 80 per Kg. How will you Value the inventory?
- b) What is Net realisable Value? How it is estimated.
- c) Write short notes on Followings:-
 - (i) Provision for obsolescence.
 - (ii) Exchange of Assets.

(5+5+10 = 20 Marks)

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Q.4)

- a) On 31.12.2012, Viswakarma Construction Company Ltd. undertook a contract to construct a building for Rs.85 lakhs. On 31.03.2013, the company found that it had already spent Rs.64,99,000 on the construction. Prudent estimate of the additional cost for completion was Rs.32,01,000.

What is the additional provision for foreseeable loss which must be made in the final accounts for the year ended 31.03.12, as per provisions AS 7 on "Accounting for construction contract"

- b) Sonar Bhandar deals in old colour TVs. It has 2 TVs, the particulars of which are given below. You are asked to compute the value of stock to be included, in Balance sheet for the year ended 31st March 2013.

TVs	Onida (Rs.)	Philips (Rs.)	Total (Rs.)
Cost Price	10,000	20,000	30,000
Expenses incurred to bring into salable conditions	3,000	2,000	5,000
Net Realisable Value	18,000	30,000	48,000

(10+10=20 Marks)

Q.5)

- a) X Ltd. has recognized Rs.10 lakhs on accrual basis from dividends on units of mutual fund of the face value of Rs.50 lakhs held by it as at the end of the financial year 31st March, 2013. The dividends on mutual funds were declared @ 20% on 15th July 2013. The dividends were proposed on 10th April, 2013 by the declaring company. Whether the treatment is as per the relevant Accounting Standards

- b) Calculate the Contract Revenue from the following details:

(Rs. in Crores)

Sr.No	Particulars	Year I	Year II	Year III
1	Initial Contract Revenue	2000	2000	2000
2	Revenue increase due to escalation in IInd year		400	
3	Claim			200
4	Incentive payment			300
5	Penalties		100	

(10+10=20 Marks)

(2)

Departmental Accounts Examination

SAS/Part-1

Session:01/2023

Paper:2

(Revenue Accounts)

Time Allowed: Three Hours.

Maximum Marks:100

Note:

- 1) Attempt all the questions and part of a question must be attempted continuously at one place.
- 2) Rough work should be done on the space provided for in the answer sheet at Page-2.
- 3) Missing data, if any be assumed but must be indicated specifically in the answer.
- 4) Support your answer with relevant rules/regulations.

Q.1 A Prepare the bill of a NRS consumer (a petrol pump) from the data below:-

Date of connection :- 29.03.2021
Sanctioned Load :- 6.5 KW
Bill Period :- 29.03.2021 to 24.07.2021
Meter Reading:- Due to some issue in the meter, no reading is available. (8 marks)

B The meter of a consumer got burned and the final reading of the meter is not available. We have to calculate the number of units to be billed to the consumer upto 17.02.2022 from the data given below. The calculation be shown separately for all sub points:-

(i) Date of last reading: - 23.12.2021
Date of meter replaced with a new meter:- 17.02.2022
Previous meter readings are as below:-

Date of reading	Meter Reading
23.12.2021	3459
21.11.2021	3034
22.10.2021	2876
20.09.2021	2598
21.06.2021	1567
21.04.2021	945

Assume, date of connection was 22.03.2021

(ii) In addition to (i) above, assume date of connection as 22.02.2018 and 22.03.2021 as date of installation of previous meter and the reading data of meter installed earlier to that was as below:-

Date of reading	Meter Reading
22.03.2021	19432
17.02.2021	18208
22.01.2021	17095
23.12.2020	16574

- (iii) In addition to (i) above, assume that the date of connection was 20.09.2021 and the reading of 2876 dated 22.10.2021 was the first reading of the above connection.

(4 marks each; Total 12 marks)

Q.2 Calculate energy charges and fixed charges of a SP consumer (opted for exclusive night time tariff as required as per relevant provisions) from the data below:-

Sanctioned load 14.40 KW
Sanctioned CD 16 KVA

Month 1 (Apr):-

Units consumed :-

10 pm to 6 am	2786 Kvah
6 am to 10 am	3654 Kvah
10 am to 6 pm	20 Kvah
6 pm to 10 pm	180 Kvah
MDI	15 KVA

Month 2 (May):-

Units consumed :-

10 pm to 6 am	3567 Kvah
6 am to 10 am	456 Kvah
10 am to 6 pm	190 Kvah
6 pm to 10 pm	408 Kvah
MDI	11 KVA

Month 3 (June):-

Units consumed :-

10 pm to 6 am	4326 Kvah
6 am to 10 am	156 Kvah
10 am to 6 pm	98 Kvah
6 pm to 10 pm	230 Kvah
MDI	14 KVA

(20 marks)

Q.3 A. Mention all appellate authorities (alongwith category of consumers) for deciding appeals under section 127 of the Electricity Act 2003 against the orders of the assessing officers made under section 126 of the said act. **(15 marks)**

B. Mention the category of consumers to whom tariff for Bulk supply is applicable. **(5 marks)**

Q.4 A. Mention the tariff applicable to an urban water supply connection of the municipal corporation of a city having sanctioned contract demand of 35 KVA. **(5 marks)**

B. Explain in detail about the provisions for booking a consumer under UUE due to use of load in excess of sanctioned. **(5 marks)**

C. Give details about Supervision charges, Departmental charges & Establishment charges. **(10 marks)**

Q.5 A. From the data given below calculate the amount to be payable/ receivable to/from a consumer under Paani Bachao Paise Kamao (PBPK) scheme :-

Entitlement (Kwh per BHP per month) :-

Paddy season 180 Non-paddy season 50

Sanctioned Load 5 BHP

Consumption (Kwh):-	July	100
	Aug	80
	Sep	370
Billing cycle 1 (Jan-feb onwards)		(5 marks)

B. Write short notes on the following:-

- (i) Appropriate Government
- (ii) Distribution system
- (iii) Temporary connection

(5 marks each; Total 15 marks)

Punjab State Power Corporation Limited
SAS Part-1
Session -01/2023

Roll No.....

Paper – III (Acts Rules and Regulations)

Time Allowed: 3 Hours

Max Marks – 100

Note: -

- 1) Attempt all the questions and part of a questions must be attempted continuously at one place.
- 2) Support your answer with relevant rules/regulations.
- 3) Missing data, if any, may be assumed but must be indicated specifically in the answer.
- 4) Rough work should be done on the space provided for in the answer sheet at page no. 2
- 5) Books allowed: As per syllabus vide office order no. 231 Exam-120/Vol-3 dated 16.05.2014

- Q.1 (a) What are the provisions regarding security deposit, its refund and forfeiture?
 (b) Discuss the various purchase committees along with power as per purchase regulation, 1981.?
 (Marks: - 10+10)
- Q.2 (a) What are the functions of Regional Load dispatch center and State Load dispatch center?
 (b) If any small or micro enterprises is not paid schedule payments. What are the remedies available to him?
 (Marks: - 10+10)
- Q3. (a) Define the Tariff Regulation under Electricity Act 2003?
 (b) What are the functions and duties of Central Electricity Authority?
 (Marks: - 10+10)
- Q4. (a) What are the provision regarding conduct of employee taking part in politics and elections and taking part in Demonstration, Strikes & Intimidations as per Regulation?
 (b) Write a short note on redeemability of stock?
 (Marks: - 10+10)
- Q5. (a) What do you understand by Restrictive Trade Practices and Unfair Trade Practices?
 (b) Mention the objects incidental or ancillary to the attainment of the main objects that are to be pursued by PSPCL?
 (Marks: - 10+10)

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Departmental Accounts Examination SAS Part-1
Session:01/2023
Paper:4
(Services Rules & Regulations)

Time Allowed: Three Hours

Maximum Marks:100

Note:-

- 5) Attempt all the questions and part of a question must be attempted continuously at one place.
- 6) Rough work should be done on the space provided for in the answer sheet at Page-2.
- 7) Missing data, if any be assumed but must be indicated specifically in the answer.
- 8) Support your answer with relevant rules/regulation.

SAS Part-I
Session -01/2023
Paper – IV (Service Rules & Regulations)

- Q. 1 (a) Can the arrear of T.A. be claimed due to revision of Pay ?
- (b) Define competency of various authorities to sanction extra ordinary leave to employees of PSPCL.
- (c) What T.A. is admissible to the officer/official of the corporation in connection with Sports activities ?
- (d) How is the period of overstay of leave treated for increment, duty and leave?
- (5*4=20)**
- Q. 2 (a) When Standard Rent of a residence owned by employer is required to be calculated?
- (b) An employee has applied for earned leave on medical grounds and produces medical certificate in support thereof. The competent authority refuses the leave, but the employee claims that medical certificate produced by him confers upon him the right to leave?
- (c) Under what circumstances the appointing authority may permit a government employee to withdraw his resignation in public interest?
- (d) A government employee, who was compulsory retired, is reinstated after sometime by the Appellate Authority. How his pay, allowances and period of absence will be regulated?
- (5*4=20)**
- Q. 3 (a) What are the provisions regarding counting of study leave for promotion, pension, seniority, leave and increments.
- (b) Mr. C applied for an advance of Rs. 10,000/- from G.P fund to meet the cost of legal proceedings instituted by him vindicating his position in regard to an allegation made against him in respect of an act done by him in discharge of his official duty. His basic pay is Rs. 5000/- p.m. and there is a balance of Rs. 50,000/- in his account. The competent authority informed him that an advance of Rs. 500/- only is admissible for such purpose. Comments?
- (c) A female employee availed maternity leave on account of miscarriage w,e,f 01.08.2022 to 30.09.2022 and applied for sanction to which sanctioning authority refused. Comments?

- (d) An employee has applied for the grant of quarantine leave for 30 days on the reason of presence of infectious disease in his family and the competent authority has rejected his leave irrespective of certificate of Medical or Public Health Officer.

(5*4=20)

Q. 4 (a) An employee is suspected of being concerned in the embezzlement of board money and is placed under suspension. The competent authority has decided that no emoluments be paid to concerned employee for the said period. Comments.

(b) The services of a PSPCL employee have been lent to Department of Local Authority. The department of Local authority has placed the concerned employee under suspension on a/c of any fraud. Is the action of concerned department is justified?

(c) CE/TS has accorded its administrative approval for capital expenditure of Rs. 1 crore to be incurred for construction of residential houses for PSPCL employees at 132KVA Substation and Rs. 25 lacs for construction of residential houses for PSPCL employees at 66 KVA substation. Is he competent to do so?

(d) Can a pension once authorized, be revised to the disadvantage of pensioner on grounds other than mis-conduct under rule 8 and 9?

(5*4=20)

Q. 5 (a) Calculate the amount payable to Mr. X , Additional Superintending Engineer posted at Mohali having basic of Rs. 91500 (initial start was 88800 as per revised pay scale) for the month of December 2022.

- Visited Jalandhar for inspection on 01.12.2022 by own car. Stayed in PSPCL Guest house on 01.12.2022 and 02.12.2022 and returned to Mohali on 03.12.2022. The total kilometres covered by his own car during the tour were 380 kms.
- Visited Ludhiana for inspection on 08.12.2022 by own car and returned to Mohali in the evening on same day. Total of 180 kms were covered by his own car.
- Visited Barnala on 12.12.2022 for spot purchase by own car and returned to Mohali on same day. Total of 360 kms were covered by his own car.
- Proceeded to Kolkata in connection with an inspection on 18.12.2022. Mohali to Chandigarh by own car (20 kms). Chandigarh to Kolkata by Air (Air fare for both ways was Rs. 20500) reached Kolkata on 18.12.2022 and hired taxi for Rs. 600. Stayed in Kolkata from 18.12.2022 to 20.12.2022 and returned to Chandigarh by air on 21.12.2022 and from Chandigarh to Mohali by own car. He was providing lodging and boarding at Kolkata. He paid taxi fare of Rs. 600 on departure day.
- Visited Patiala on 24.12.2022 for official work and returned to Mohali on same day. Total of 190 kms were covered by his own car.
- Inspected transformers at Mohali on 27.12.2022. Total of 20 kms were covered by his own car.

(b) A GPI subscriber was reported to be missing. What are the instructions regarding allowing interest on balance of missing subscriber.

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(15 * 5 = 20)