

SAS-1/60/150111

## PAPER - I (WORKS &amp; STORES ACCOUNTS)

Time Allowed : 3 Hours

Marks : 100

Books allowed:

As per revised Syllabus issued vide Office no.27/Exam/120/Vol.2 dated 25.9.2009.

Note:

- (i) Attempt all questions and part of a question must be attempted continuously at one place.
- (ii) Support your answer with relevant Rules and 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 Prepare 1<sup>st</sup> running bill in respect of M/s Mayor & Co. Jaipur, Contractor for the construction of Residential Building :-

Sr. No.	Particulars	Rate (Rs.) per Cft/Sft.	Upto date work measured
1.	Brick work (in foundation)	41/-	1080 cft.
2.	DPC	7/-	1080 cft.
3.	Brick work (above Foundation)	41/-	3775 Cft.
4.	Concrete work (in Cement & Steel)	84/-	342 Cft.
5.	Wooden work	73/-	218 Sft.

The Contractor has been allowed advances against materials as under :-

1.	Wooden Plank	50 Nos.	Rs.1288/- per Plank
2.	Cement	1000 Bags	Rs.271/- per Bag
3.	Bricks	125000 nos.	Rs.3100/- per thousand

M/s Mayor & Co. Jaipur submit the original purchase bills to the department and ask for the rebate in tgk :-

1.	Bricks	125000 Nos.	Rs.3500/- per thousand
2.	Cement	1000 Bags	Rs.280/- per bag
3.	Wooden Plank	50 Nos.	Rs.1325/- per Plank

The following recoveries are to be made from Bill :-

1. Security Deposit @ 5%
2. Income Tax @ 2.24%
3. Works Contract @ 1%

Marks: 20

Contd....2...

- Q.2 a) Write a Cash Book of Sr. XEN Op. Division, Banga for the month of December, 2010 with the assumed figures except followings :-
- Opening Balance Rs.10550/-
  - Opening Balance includes the Temporary Imprest of Rs.1700/- issued to Sh. Raj Kumar JE
  - Closing Balance Rs.29200/-
  - Closing Balance includes the temporary imprest of Rs.2200/- issued to Sh. Harjinder Singh, JE
  - The amounts received from Salary and Contractor bill relating other Departments are to be cleared on the last working day of the month.
  - No. of transitions on payment side should not exceed to.
- b) The temporary imprest of Rs.2,000/- is issued to Sh. Arvinder Singh, JE on the recommendations by SDO and Sr. XEN. Sh. Arvinder Singh, JE neither submitted the imprest account nor returned the amount. The amount was deducted from his salary after 8 months.

As Divisional Accountant, what action is required to be taken as per instructions?

Marks : 15+5 = 20

- Q.3 a) Distinguish between :-
- Splitting of work and splitting of expenditure.
  - Temporary Imprest and Temporary Advance.
  - Open Tender and Limited Tender.
  - PSPCL and PSTCL
- b) PSPCL purchases 11KV Conductor worth Rs. 5.00 Crore against a sanctioned estimate. Material is received in the store but could not be utilized for 6 years. Describe your duty as Divisional Accountant and responsibilities of other officers/officials.
- c) Chief Engineer/Workshop reduces the quantity of 500 number damaged transformers out of 2000 nos. damaged transformers allocated to a party for repair on the plea that progress of repair is slow. The party asks for the refund of security of 500 transformers. Chief Engineer/Workshops agrees with the request of party. Comment as Divisional Accountant with reference to the Rules/Regulations.

Marks : 4x3+4+4 = 20

- Q.4 a) Describe in brief :-
- Minimum requirements needed before the execution of work.
  - Date of award of Contract.
  - Major Works.
  - Various kinds of Tender.
  - Minimum requirement of Earnest money for participation in a Bid.
- b) The supplier A&B submit their tenders and as per price bid the cost of material is Rs.10,000/- and Rs.11,000/- respectively. Excise Duty @ 10.30% is applicable to 'A' whereas it is exempted to 'B' as per their price bid. Vat @ 5% is applicable. No surcharge is applicable. \_\_\_\_\_ benefit is available. Calculate L-1 and give reasons in your support.

Marks : 5x3+5 = 20

Contd...3...

Q.5 Do you agree as an Accountant? Comment in brief :-

- a) A Spot Purchase Committee is formed by a Chief Engineer/Operation on the recommendations of the Central Purchase Committee with the approval of Director/Distribution. The Spot Purchase Committee conduct the purchase by utilizing the powers under DOP.
- b) A Sr. XEN of a Division verify the quantity shown as consumed/ utilized by a JE in part-IV of the IWR.
- c) A Supplier submit his request for claiming the order preference being Punjab based firm on the next day from the date of opening of Price bid.
- d) M/s O.P. Switchgear, Delhi submit his tender documents without purchasing the Tender Specification as required in Tender Notice. Chief Engineer insists for opening of the Part-I and II.
- e) A cheque of Rs.5,000/- issued to a Contractor is lost. Contractor request for issue of Duplicate Cheque. Sr. XEN orders on bill for issue of Duplicate Cheque without obtaining non-payment certificate from bank and indemnity bond from the Contractor.

Marks : 5x4 = 20



Q.3 a) Suppose you were 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.

b) Pass the journal entries for the following as per provisions :-

- i) The competent authority has written off the amount standing against NRS consumer of Rs.2500/- relating to un-authorized use of energy.
- ii) A cheque collected from the consumer amounting to Rs.5,000/- gets dishonored.
- iii) The compensation amount of Rs.10,000/- was calculated against a DS consumer who was using energy directly without any connection.

SOP - Rs. 9000/- , ED - Rs.900/- , Octroi - Rs.100/-

- iv) Competent authority has refunded the compensation amount of Rs.4,000/- relating to the year 2006-07 during 2010-11.

Marks : 10+2.5x4 = 20

Q.4 a) Meter installed outside the premises of consumer has been stolen. Please comment how the accounts of the consumer will be overhauled for the period of direct supply.

b) Whether purchase/sale of Power is treated as purchase/sale under Banking arrangement within a State in Annual Accounts as per Electricity (Supply) Annual Accounts Rules 1985 ?

If not, then how these are accounted for in the account. Explain with instructions.

c) Who is the first person responsible in respect of the following :-

- i) Sending Advice/Billing data of industrial consumers.
- ii) Sending Master files of General and Industrial Consumers.
- iii) Cases involving dishonourment of cheques.
- iv) Recovery of defaulting amount.
- v) Acceptance of A&A form.
- vi) Issue of TDCOs.
- vii) Authenticity of amount with regard to refund/charges entered in SC&A Register.
- viii) Action on Key exception Report.
- ix) Issue of Meter Change Order.
- x) Acceptance of Test Reports.

Marks : 5+5+10 = 20

Q.5 Prepare a Bill of an Industrial Rice Mill Consumer for the month of February, 2010 from the following data which falls in the limits of Municipal Limits :-

Sanctioned connected Load	=	375 KW
Sanctioned contract demand	=	350 KVA
Supply voltage	=	11KV
CT ratio	=	150/5 Amp
Meter Ratio	=	100/5 Amp

Meter Reading on LT side :-

	Kwh	Kvah	MDI
New	137460x2	153056x2	120x2
Old	125460x2	140056x2	90x2

During checking by Flying Squad/MMTS, it was found that both the meters were running slow 10%.

Apply relevant Tariff applicable at that time.

Marks : 20

SAS-I/45/170111

## PAPER – III ( ACTS, RULES &amp; REGULATIONS )

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.

Note:

- (i) Attempt all questions and part of a question must be attempted continuously at one place.
- (ii) Support your answer with relevant Rules and Regulations.
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- Q.1 a) Write the details of information which are required to be published by every public authority as per Right of Information Act, 2005.
- b) Please discuss the Standardization and Registration of suppliers for supply of material.

Marks : 15+5 = 20

- Q.2 a) How the members of District Consumer Forum are appointed and state the jurisdiction of this Forum.
- b) Please discuss in detail in which cases the limited tender can be invited for Fabrication and Manufacture jobs.

Marks : 15+5 = 20

- Q.3 a) Please comment and explain the following after quoting rules and regulations :-
- i) Whether the employee of PSPCL can canvas in support of business of insurance managed by his wife ?
  - ii) Whether the employee of PSPCL can criticize the policies or action of PSPCL while giving the evidence before State Legislature ?
  - iii) Can the amount received by or on behalf of PSPCL shall be utilized for making any expenditure ?
  - iv) Please explain the controlling authority in respect of the court cases of Land Acquisition involving value.
  - v) Whether consultation with Finance Section is required in case of Purchase before the matter is discussed in BOD/WTD meeting ?
- b) Write down conditions for acceptance of tender for Repair & Maintenance works.
- c) What is the meaning of Information and Public Authority as per Right of Information Act-2005?

Marks : 5x2+5+5 = 20

- Q.4
- Please explain the constitution and functions of State Load Despatch Centre.
  - Explain the purchase of material against cash payment as per DOP and Purchase Regulation.
  - Explain the cases where payment of Electricity Duty is exempted. Whether the ED is payable on the electricity used by PSPCL for its own consumption.  
Marks : 10+5+5 = 20
- Q.5
- Write a note on the issue of Stock at premium or at discount.
  - Please discuss the mortgages/security for Bonds/Debentures issued by PSPCL.
  - Which are the guiding factors for determination of tariff for supply of electricity ?

Marks : 5+5+10 = 20

SAS-I/55/180111

## PAPER – IV ( SERVICE RULES &amp; REGULATIONS )

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.

Note:

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Q.1 a) Calculate the standard Rent of the building from the following data constructed by the Board in September, 2006.

i) Cost of site	Rs.3,00,000/-
ii) Cost of constructions	Rs.5,00,000/-
iii) Cost of out house	Rs. 60,000/-
iv) Cost of Additional Room made on 1.9.08	Rs. 40,000/-
v) Hot Water installation made on 1.1.08	Rs.2,000/-
vi) Cost of Electric fitting	Rs. 25,000/-
vii) Cost of sanitary fitting	Rs.35,000/-
viii) Cost of sanitary fitting	Rs. 15,000/-
ix) Cost of Ceiling Fans	Rs.3,000/-
x) Cost of Garage	Rs.17,000/-
xi) Cost of approach Road	Rs.16,000/-

Annual mtc. and repair 1 & ½% and municipal taxes Rs. 5,000/- P.A. Rate of Interest 6%.

- b) A Board officer drawing basic pay of Rs.20100/- was in occupation of Board accommodation w.e.f. 1.2.09 at Patiala. He was transferred to GNDTP, Bathinda on 5.6.09. He did not vacate the accommodation at Patiala upto 30.4.2010 on the ground that his children are studying in higher classes. He also available the rent free accommodation at GNDTP, Bathinda. Calculate the amount of rent recoverable from him.

Marks : 14+6 = 20

Q.2 a) An officer of the Board was sent on deputation on NTPC, New Delhi. His service particulars are as under. Calculate of amount of leave salary and pension contribution of the period of deputation.

- i) Date of joining Board's service as AE 1.6.1980
- ii) Scale of pay (un-revised Scale) 15800/21100
- iii) Date of relieving and date of joining 15.1.07 and 24.1.07
- iv) Period of deputation 3 years.
- v) Drawing pay as on 1.10.06 Rs.19100/- after availing AGI
- vi) He availed following leave :-
 

Earned leave	-	18.07. to 30.9.07
Half Pay leave	-	1.5.08 to 31.7.08
Extra Ordinary leave	-	1.6.09 to 31.7.09

PTO



- b) An officer joined his parent Department on 1.9.08 after remaining on deputation for a period of 4 years. On 15.1.2010 he again applied for deputation to Health Department, Chandigarh for a period of 2 years. Please comment.

Marks : 15+5 = 20

- Q.3 a) JE was drawing Rs.8550/- in the scale of 7750/14500 on 1.1.96. His next DNI is 1.6.96. He was on Extra ordinary leave from 1.3.96 to 30.4.96. He was promoted as AE on 16.7.96. In a disciplinary case, his two AGI were stopped with future effect on 1.2.99. 23 years Advance promotional benefit became due on 1.6.2000. In another two disciplinary cases, his one AGI was stopped without future effect vide office order No.60 dated 15.5.2003 and his two AGI stopped without future effect vide O/O No.80 dated 20.2.2004. He passed the Engineering Officer Examination on 30.4.2002. He was promoted as AEE on 1.1.2001. Fix his pay from time to time.

- b) What is difference between suspended lien and provisional lien?

Marks : 15+5 = 20

Q.4 Comment on the following :-

- a) Under what circumstances an employee cease to draw refundable and non-refundable advance from GP Fund.
- b) A Board employee retired on 31.8.09, was not paid GP Fund balance up to 30.4.2010 due to him for want of verification of entries in GP Fund pass Book from some Divisions. Finally he was paid final payment on 3.5.2010. The employee contested that he should be paid full interest up to 30.4.2010 he has no fault of his own.
- c) It is proposed to combine casual leave or extra ordinary leave with commuted leave.
- d) A Board employee while on study leave abroad resigned from the service, what amount he is required to refund to the Board/Corporate. How the period of study leave is to be treated.
- e) A foreign employer out of India refuses to bear the liability of maternity leave availed by female of the Board/Corporate.

Marks : 5x4 = 20

- Q.5 a) An officer posted at Patiala retired from Boards service on 31.5.09. He was drawing Rs.23600/- as Basic Pay at the time of retirement. He shifted his family to Hoshiarpur 180 KM. He submitted his TA on retirement on 5.11.2009 with transport charges of Rs.9000/- for shifting his personal effects by one full Truck and one Mini Truck comprises of 50 Quintal Bulky and remaining non-bulky goods. Also claimed car allowance of 180 KMs and DA for self and his wife Railway fare of the entitled class is Rs.750/- each, also paid octroi Rs.200/- and charges of loading and unloading of luggage Rs.1800/-.
- b) What facilities/concessions are admissible to the family members of a Board employee who died while in Harness.
- d) A Board employee on retirement was not paid DCRG on plea that a Departmental enquiry is pending against him. The employee contested that board is not competent to with held the payment of DCRG.

Marks : 10+6+4 = 20