

①

Roll No.....

18022017/100

DEPARTMENTAL ACCOUNTS EXAMINATION FOR
SAS PART-I
SESSION 1/2017 HELD IN 2/2017
PAPER-1ST
(WORKS AND STORES ACCOUNTS)

Time allowed: Three Hrs.

Maximum Marks : 100

Books allowed:

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

NOTE

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

2

SAS-PART 1 (PAPER-WORKS AND STORES ACCOUNTS)

- Q. 1. From the following particulars prepare the 2nd running bill of contractor 'A' for the construction of a building.

S. No.	Description of work	Qty as per previous bill	Upto date quantity	Rate (in rupees)
1.	Earth work in foundation	35000cft	126510 cft	2000/1000 cft
2.	Filling in foundation with lime concrete	9000 cft	11650 cft	1600/100 cft
3.	Brick work in lime	7250 cft	8650 cft	2100/100 cft
4.	Brick work in cement	625 cft	836 cft	1800/100 cft
5.	Wood work in Beam	-	963 cft	200 cft
6.	Doors and windows	-	78 sft	120 sft

- Advance payment made in the first running bill for Brick work in lime was Rs 6200 and for Brick work in cement Rs 12000.
- Secured advance was paid in the 1st running bill against 180000 Bricks, Full value for the Bricks is Rs 1800 per 1000 bricks. Out of which 65000 bricks were used and further stock of 71000 bricks was brought at sight.
- Cement issued to contractor 50Bags @ Rs300 Each.
- Income tax- 2.26%
- Security deposit-5%
- Some of the Work was below standard for which fine of Rs 5000 was charged to the contractor. (20)

- Q. 2. A) PSPCL purchased a property worth Rs 4 crore for construction of building. PSPCL demolished an old building on the property and sold the material it salvaged from demolition. Details of further expenditure and realized value is as under:

Cost of demolition of old building	Rs 50000
Legal fees for purchase	Rs 10000
Title insurance	Rs 12000
Sale proceed of salvaged material	Rs 8000

What should be the value of land to be shown in the books of accounts? Justify your answer with reference to applicable Accounting Standard. (7)

- B) On January 2, 2014 X Ltd bought a trademark from Y Ltd for Rs 500000. X Ltd retained an independent consultant, who estimated the trademark's remaining life to be 20 years. Its unamortized cost on Y Ltd books was Rs 380000. X Ltd decided to amortize the trademark over the maximum period allowed. What should be amount to be amortized each year in books of X Ltd? (7)

3

- C) What is construction contract? Also specify its types. (6)
3. A) What do you mean by Inter Corporation Transaction? Explain in detail. (10)
B) What are the rules for grant of advance TA to the employees. (10)
4. A) What are the instructions to avoid malpractices in payment of wages to daily labour/work charge labour? (10)
B) Record the transaction in cash book with assumed figures in following cases
I. Cash was recouped upto the amount used against permanent imprest
II. Cash was recouped but the amount of permanent imprest was reduced.
III. Imprest account was closed and balance amount was received back.
IV. Temporary imprest account was submitted by the employee and bal. amount was submitted by him. (4)
C) Op. division, khanna raised a token for fund transfer amounting Rs. 2113 for payment of TA bill on 01.06.2016 and the funds were transferred by H.O. on 10.06.2016. DDO issued the cheque same day. While preparing the BRS for the month of October-2016 it was found that the cheque was not presented to the bank for payment. Pass all necessary accounting entries required to be passed by the DDO. (6)
5. A) What is the procedure for transfer of consumer contribution, Grants and subsidies to income? Explain in detail with proper account head in this regard. (5)
B) Which certificates are to be provided by divisional accountant on completion of measurement book? (5)
C) What are the rules for treatment of small and low value item? (4)
D) What is the first step to be taken by Investigating authority in case the employee concerned with any fraud is about to retire? (3)
E) Store verifier was unable to complete the counting of an article on a day during physical verification of stock at store. What precaution should be taken by him before leaving the premises? (3)

1

Roll No.....

19022017/80

DEPARTMENTAL ACCOUNTS EXAMINATION FOR
SAS PART-I
SESSION 1/2017 HELD IN 2/2017
PAPER-2ND
(REVENUE ACCOUNTS)

Time allowed: Three Hrs.

Maximum Marks : 100

Books allowed:

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

NOTE

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

Question 1.

- (i) Which specific certificate is required to be submitted by wood based industry applicant to get electric connection?
- (ii) Who is the member of the committee for grant of continuous process status/independent feeder to industrial consumer?
- (iii) Tariff applicable on Goat farming.
- (iv) Sr.Xen/Enf. Patiala checked a urban house on dated 1/4/16 and found that house owner keep milch animals for their lively hood. What tariff should be applicable in case?
- (v) Whether electric connection can be given to minor?
- (vi) At which supply voltage consumers will be supplied electricity if Arc Furnace consumer having CD up to 2500 kva without having the specified protection system for suppressing voltage surge.
- (vii) What is the voltage variation limit in case of EHT supply?
- (viii) Who is the custodian of the street light consumer cases?
- (ix) Is there any rebate to street light supply to village panchayats?
- (x) What is the rate of rebate allowed and MMC Applicable to AP High-Technology getting supply at 11kv?

(10x2=20 marks)

Question 2(a)

The data regarding LS ledger for the month of 9/2016 is as follows:-

S.No.	Particulars	Unit	Figures
1	Connected Load	KW	29687
2	Energy Charges	Rs.	35497680
3	Sundry Charges	Rs.	168169
4	Sundry Allowances	Rs.	1830022
5	Meter rent	Rs.	15029
6	Electricity duty	Rs.	4614638
7	Infrastructure development fund	Rs.	1774884
8	Octroi	Rs.	613763
9	Units excluding open access units	No.	6669768
10	Open access units	No.	497965
11	Realization of SOP	Rs.	30878338
12	Realization of ED	Rs.	3648966
13	Realization of IDF	Rs.	1615673
14	Realization of Octroi	Rs.	605987

3

From the above data calculate the following:-

- 1.) Units consumed per KW of load.
- 2.) Average revenue per Unit consumed.
- 3.) Amount to be debited to GH 23.1 for the month of 09/2016.
- 4.) Sundry debtors at the end of the month of 09/2016.
- 5.) Amount to be remitted to the Govt. of Punjab for the month of 09/2016.
- 6.) Collection efficiency for the month of 09/2016.

(15 marks)

QUESTION 2(b)

The data for 31.03.2016 is as follows:

S.No.	Particulars	Figures
1	Date of reading	09.03.2016
2	Date of issue of last ledger before 31.03.2016	20.03.2016
3	Base days	30
4	Units of previous cycle (No.)	929159
5	Revenue of previous cycle (Rs.)	6089562

From the above data calculate the following:

- 1.) Unbilled units for the year 2015-16
- 2.) Unbilled Revenue for the year 2015-16

(5 marks)

Question 3.(a)

- (i) To which authority Complainant can file the appeal against the decision of the forum.
- (ii) What the stipulated period in which appeal can file against the decision of the forum?
- (iii) Whether appeal filed beyond the stipulated period can be entertained by the authority?
- (iv) Whether it is necessary to deposit any sum before represent to the appellate authority?
- (v) How much time is allowed to the appellate authority to pass an award?
- (vi) Whether interest on Refund/Recoverable amount is paid/payable on the decision of the ombudsman, if yes, on which amount interest is calculated & at what rate interest is paid/payable? (14 marks)

Question 3.(b)

Under what conditions defaulting amount can be write off? Who is the competent authority to write off Rs. 2500/- outstanding against domestic consumer? (3 marks)

(1)

Question 3.(c)

What are the conditions to waive off late payment surcharge? Who is the competent authority to waive the late payment surcharge of Rs. 750? (3 marks)

Question 4.

Prepare a LS consumer bill for the month of 4 /16 of M/s ABC Ltd:-

Kind of industry	Milk Plant
Supply voltage	11KV
Sanctioned load/CD	248.635 KW/248 KVA
Line CT ratio	20/5 AMP
Meter CT ratio	5/5 AMP
Meter own multiplier	1.00

Meter Reading	Old (31.03.2016)	New (30.04.2016)
KWH	100622	127273
KVAH	101773.50	129444.100
MDI	44.220	62.560

The consumer has also violated the peak load hour on the following dates:-

Date	TIME	RUNNING LOAD (IN KW)
8/4/2015	20:00	70
10/4/2015	20:30	80
16/4/2016	20:00	79
19/4/2016	20:30	115

(20 marks)

Question 5.(a)

Prepare electricity bill of a private non charitable hospital whose connection being fed from independent 11kv feeder for continuous supply from the following detail for the 7/2016:-

supply	11kv
metering	11kv
Sanctioned load	101.98kw
Contract demand	113.311kva
Line CT ratio	5/5 AMP
Meter CT ratio	5/5 AMP
Meter own multiplier	1.00

5

Meter Reading	Old (30.06.2016)	New (30.07.2016)
KWH	519436	530464
KVAH	566642	578244
MDI	42.00kva	38.400kva

Octroi is applicable & metering equipment is the property of the PSPCL.

(18 Marks)

Question 5.(b)

Mention the name of the farming Supply to which, Govt. of Punjab shall pay Subsidy for the difference in tariff for the relevant industrial category and AP meter tariff.

(2 marks)

1

Roll No.....

20022017/70

DEPARTMENTAL ACCOUNTS EXAMINATION FOR
SAS PART-I
SESSION 1/2017 HELD IN 2/2017
PAPER-3RD
(ACTS, RULES & REGULATIONS)

Time allowed: Three Hrs.

Maximum Marks : 100

Books allowed:

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

NOTE

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

P.T.O.

Ques no. 1

- (a) Define following under the Purchase Regulations, Act 1981:-
- (i) For what kind of items, Single Tenders are to be invited
 - (ii) Rate contract.
 - (iii) Central Purchase Committee
- (b) Explain the following as per Works Regulation-1997:
- (i) Rejection of Tenders.
 - (ii) Re-invitation of Tenders.

(5*4=20)

Ques no. 2

- (a) Define The Central Consumer Protection Council as per Consumer Protection, Act 1986. What are its objects?
- (b) Who is a "Complainant" as per Consumer Protection, Act 1986?
- (c) What are the duties of transmission licensees as per The Electricity (Supply) Act, 2003?

(8+4+8=20)

Ques no. 3

- (a) State the type of information for which there is no obligation to furnish it to the citizens under section 8 of RTI Act 2005?
- (b) What is the Composition of micro and small enterprises facilitation council?

(12+8=20)

Ques no. 4

- (a) Define the provisions contained in Employee Conduct Regulations, 1971 regarding involvement of any employee of the Corporation in Private Trade or Employment?
- (b) Define the role of Finance section and Legal Section in departmental disposal of business as per Business Conduct Regulations, 1980.

(10+10=20)

Ques no. 5

Define the following clauses as per Articles of Association of Punjab State Power Corporation limited:-

- (i) Division of Profits and Dividend
- (ii) Capital and Shares
- (iii) General Meetings

(5+5+10=20)

SAS-I/January 2017
Paper-IV (Service Rules and Regulation)

Time Allowed: 3 Hours

Marks: 100

BOOKS ALLOWED:

As per syllabus issued vide office order No. 23/Examination-120/Part-3 dated 16.05.2014

NOTE:

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

Q.1 (a) An employee retired from PSPCL Service on 30.06.2013 and his pension was fixed at Rs. 10,000/- p.m. Due to decision of disciplinary cases pending against him, the following punishment was imposed against him:

- 5% cut in pension imposed for three years vide o/o no. 275 dated 10.12.13
- 10% cut in pension imposed for two years vide o/o no. 405 dated 01.03.14
- 5% cut in pension forever vide o/o no. 425 dated 04.05.14

Calculate the pension admissible to the employee from time to time & its restoration.

(b) Calculate the rent of PSPCL accommodation rented to private party which was constructed in the year 2010:

Cost of site and its preparation	5,00,000
Cost of wire fencing to the compound	40,000
Cost of Building	10,00,000
Cost of Garage	35,000
Cost of Boundary wall	50,000
Cost of Electrical fittings	45,000
Cost of Sanitary and water supply	40,000
Cost of Ceiling Fans	5,000
House Tax	3,000 per quarter
Rate of Interest	7.50%
Rate of Annual Mtc. Charges	1.50%

(Marks 10+10=20)

Q.2(a) Comment on the followings by indicating relevant regulations:

- (i) A PSPCL employee claimed the TA on transferred from one station to another. One family member shifted 15 days prior to his transfer & other shifted after 7 months of transfer.
- (ii) Accountant has made an objection on TA claimed by an employee. Objection has been made to restrict the local mileage allowance to ordinary daily allowance for departure & arrival days.
- (iii) A PSPCL employee claimed LTC from 1 September 2014 to 10 September 2014 & taken sanction on 15 September 2014.

2

- (iv) Local mileage is restricted to ordinary daily allowance for day of stay at New Delhi though the officer claimed that he hired full taxi for entire day in public interest.
- (b) Give brief explanation to the following terms:
- Subsistence Allowance
 - Honorarium
 - Service Gratuity
 - Commutation of Pension

[Marks (4X2.5=10)+(4X2.5=10)=20]

- Q.3(a) What treatment should be given for over stay of joining time?
- (b) What is quarantine leave? Explain.
- (c) How is period of overstay of leave treated for increment duty and leave? Explain with relevant regulation of MSR.
- (d) A GPF subscriber was reported to be missing. What are the instructions regarding allowing interest in the balance of missing subscriber.
- (e) Describe the eligibility to get Leave Travel Assistance in case of husband is retiree of PSPCL and wife is retiree of Punjab Govt.

(Marks 5X4=20)

- Q.4(a) Mr. 'A' was joined PSEB (now PSPCL) on 1.7.1990 F.N. as Assistant Engineer. He was promoted as Senior Xen on 1.5.2004. His basic pay in the scale of 12500-19100 was Rs. 14900 on 31.12.2005 with next date of increment on 1.5.2006. he remained on EOL from 1.9.2008 to 13.8.2009 on medical ground and from 1.10.2010 to 1.3.2012 on domestic reasons. He was retired on 31.7.2014 on superannuation. Fix his pay from 1.1.2006 to 31.7.2014 in the revised scale. Also calculate his basic pension and gratuity admissible to him at the time of retirement.

- (b) How the subscription towards provident fund is fixed?

(Marks 15+5=20)

- Q.5(a) Can Head of Department re-delegate financial powers to subordinates? Explain quoting relevant regulations.
- (b) What are the facilities and concessions admissible to the family members of an employee of the Corporation who die while in harness?
- (c) Calculate the amount of interest and closing balance in GPF A/c on 31.03.2015

Regular Subscription:

April 2014 to March 2015= Rs., 5,000/- p.m.

(Except June 2014 in which Rs. 6000/- was deducted and credited in GPF A/c)

Refund of Advance

Rs. 3,000/- p.m. from June 2014 to Nov. 2014

Arrear of DA credited to GPF A/c

June 2014= Rs. 8,273/-

Jan 2015= Rs. 6,235/-

Arrear of revision of pay scale

Arrear of revision of pay scale credited to GPF A/c = Rs. 15,375/- in September 2014

Non refundable advance

Rs. 70,000/- drawn in December 2014

Rate of interest = AS per PSPCL regulations

Opening Balance as on 01.04.2014 in GPF A/c= Rs. 7,00,350/-

(Marks 5+5+10=20)