(8)

Roll No:

02012021/50

SAS-1 Session:01/2021
Paper:1
(WORKS & STORES ACCOUNTS)

Time Allowed: Three Hours

Maximum Marks:100

Note:-

1) Attempt all the questions and part of a question must be attempted continously 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 relevent rules/regulation.

P.T.O.

1

Roll No.

Departmental Accounts Examination for SAS part-1
Paper-1st (Works and Store Accounts)
[redacted]

Time Allowed: 3 hours **Max.Marks-100**

Note:- 1.Books allowed: As per syllabus issued vide O/O no.23/Exam-120/Vol-3 dated 16.5.2014

2. Attempt all the questions and part of questions must be attempted at one place.

3. Reference of relevant Rules/Regulations must be indicated in answers.

4. Missing data if any may be assumed but must be indicated in the answer.

Q-1. (A) Heavy duty crane valuing Rs.10 lacs was purchased for use exclusively at a construction project and was debited to GH-10. Audit objected to this accounting treatment. Suggest appropriate remedy. (M-5)

(B) **M/S M.R & Co. was paid on their 1st Bill for construction work as follows:-**

Earth Work in foundation 400 units at Rs. 225.00 per unit.
R.R in cement mortar 1:2 measured 140 units @ Rs.750 per unit.
Advance payment for R.R in cement mortar not measured Rs.120000.
Secured Advance: - (i) On 10000 cu.ft of rough stone brought to site- Full assessed value Rs.240 per 100 Cu.ft. (ii) Blue granite metal for R.C.C Work 8000 Cu.ft.- Full assessed value Rs.300 per 100 Cu.ft.
Recoveries: - (i) 10% Security Deposit (ii) Cost of cement supplied for Work 8 ton @Rs.800 per ton.
Prepare 2nd running Bill from following data:-
Work done and measured SPB:-
R.R in cement mortar 1:2 – 200 units
Rough stone used up 110 cu.ft per unit.
Supplying & Fixing of R.S beams @ Rs.5000 per ton- 63 ton
RCC work for Lead block and slabs:- 2000 cu.ft @ Rs.50 per cu.ft. Granite metal required 1920 Cu.ft. Further advance, on 4000 cu.ft of Granite metal.
Recoveries:- 10% as in 1st Bill. Cost of cement since supplied to work- 10 ton @ Rs.850 per ton. R.S beams- 63 tons @ Rs.4000 per ton. L.S rods 4.5 tons @ Rs.4800 per ton. Recovery of Income Tax @2 %(which was omitted in 1st Bill also). (M-15)

Q-2. (A) A manufacturing unit requested PSPCL to adjust its Electricity Bill amounting to Rs. 1.5cr against payment due against supply of material to PSPCL. Comment. (M-5)

(B) Divisional officer is of the view that no depreciation is to be charged on an asset whose exact value is not known yet. Comment. (M-5)

P.T.O.

2

(C) **Write short notes on Followings:**

1. Provision for gain on superior grade account.
2. Advance received for sale of stores. (M-10)

Q-3 (A) How are impairments to the value of current investment which occur after the balance sheet date to be accounted for. (M-5)

(B) Revision of estimated useful life will have prospective effect on the computation of depreciation. Is it true? (M-5)

(C) WAD pointed out the transfer of material by a JE from one work to another. In response AEE, being in-charge of work, approved such transfer of material. Comment. (M-5)

(D) Write short note on Warranty Cost recovery Register. (M-5)

Q-4 (A) How control is being exercised over drawl/use of material for works. (M-6)

(B) How the control over cash Book is exercised during the absence of the in-charge of the Cash Book from Head Quarters. (M-4)

(C) Post/ Classify the following entries in Cash Book:-

1. Cashed Self cheque Rs.10000
2. Increased the standing imprest of Mr.X from Rs.1000 to Rs.3000 by cheque.
3. Sale proceeds of old furniture auctioned Rs.4000
4. TA paid Rs.12000 Cash
5. Mr. X rendered imprest account for stationary. Rs.500 not approved by Add.SE

(M-10)

Q-5 (A) Write about U-cheque and IUT Bill. Division "A" issued material valuing Rs.75000 to Division "B". How the both these offices will adjust this amount? (M-6)

(b) For a major work 1000 no. bricks were found on site whereas as per record there should have been 2000 no. bricks. How the entries will be made in measurement Book. (M-4)

(C) In which manner account of contributory work is maintained. (M-7)

(D) Fill in the Blanks:-

(i) Cost of material issued to Fabricator is debited to ________ on receipt of IUT Bill.
(ii) Deposit placed with Excise Authorities is recorded in ________.
(iii) For shortage to be borne by supplier bill is passed for ________. (M-3)

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SAS Part-I - [redacted]

Paper : II - (Revenue Accounts)

Q. 1 (i) Describe Wheeling Charges under Latest Open Access Charges.

(ii) Define Voltage Rebate and latest rates.

(iii) Define : Two Part Tariff (TPT) Structure/Fixed Charges.

(marks : 10+5+5= 20)

Q. 2 (i) What are functions of Regional Load Dispatch Centre.

(ii) What is Sundry Charges & Allowance Register.

(iii) What certificate is to be recorded in the Abstract Ledger of Billing Ledger while finalizing the Sundry charges & Allowances Adjustment Register.

(marks : 10+5+5= 20)

Q .3 (i) Prepare DS Bill with latest Rates.

Connected Load : 5.99 KW

Old Reading on dated 29.1.2020 = 27163

New Reading on dated 28.5.2020 = 27745

Interest of Security given on 31.3.2020 = 222

Adjust previous paid bill of Rs. 2138 (Energy Charges 1777 and other Taxes 361) which was paid on dated 12.4.2020

(II) Explain " Suspected case of Theft of Electricity"

(Marks : 10+10=20)

Q. 4 (i) Who is authorise to perform the various Billing/Revenue Activities for Billing upto 20 KW under SAP System.

(ii) SE/DS has allowed extension in due date for a period of 10 days under force majeure in the event of unforeseen circumstances beyond the control of the consumers. Comment ?

(iii) What are the Voltage Variation Limits.

(iv) Define Unbilled Revenue.

(marks : 5+5+5+5= 20)

PTO

Q. 5 Prepare Electricity Bill of LS Consumer of NABHA VILLAGE.

Old Reading Date	:	29.04.2020	
New Reading Date	:	29.05.2020	
Reading		Old	New
KWH	:	490006	494058
KVAH	:	558636	563570
MDI	:	29.480	32.660
Meter Multiplier	:	1.00	
Line CTR	:	50	
Meter Ratio	:	5	
Metering Voltage ratio	:	11:11	
Contract Demand	:	750 KVA	
Sanction Load Gen.	:	755 KW	
Admissible voltage	:	11 KV	
Supply Voltage	:	11 KV	
Metering Voltage	:	11 KV	

Municipal Tax and Meter Rent as per rules.

(Marks : 20)

3

Roll no: ________ 04012021/30

Departmental Accounts Examination For SAS-1

Session: [redacted] 1/2021

Paper: 3

(Acts Rules and Regulations)

Time Allowed: Three Hours Maximum Marks: 100

NOTE:-

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

Q. 1 (a) What are the instructions regarding amendment of Purchase Order/Contract under Purchase Regulation

(b) What are the provisions regarding security Deposit, its refund and forfeiture?

Marks (10 X 2 = 20)

Q. 2 (a) An employee want to engage in some kind of business of his own what are the instructions that he must follow?

(b) Can an employee marry another person who already has a living wife or husband?

(c) An officer gives verbal orders to his official junior employee, which he refuses to obey. Please comment.

Marks (8+6+6 = 20)

Q. 3 (a) If any small or micro enterprise is not paid scheduled payments. What are the remedies available to him?

(b)What are the instructions regarding authentication of the decision of the board and its communication.

(c) What are the instructions regarding Third Party information?

Marks (10+5+5= 20)

Q. 4 (a) What are the functions of Regional Load despatch centre and State Load despatch centre ?

(b) What are the jurisdiction of District Forum, State Commission and National Commission under consumer protection act?

Marks (10+10=20)

PTO

Q.5 (a) What are the obligation of public authorities under RTI act 2005?

(b) Define public authority under.

(c) Who can file a memorandum of Micro, small & Medium enterprises?

Marks (8+5+7=20)

2

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No-

05012021/40

PUNJAB STATE POWER CORPORATION LTD.

Departmental Accounts Examination

SAS-1

[redacted]

Paper-IV

(Services, Rules & Regulation)

Time allowed: 3 hours **Max. Marks: 100**

Books Allowed: As per syllabus issued vide office order no.23/Examination-120/Part-3 dated 16.05.2014.

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 works 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 specially in the answer.

Question No:1

Calculate overtime wages in respect of Mr.X,SSA posted a 66 KV Sub-Station, (registered under Factories Act) for the period 7/2019 to 9/2019 from following particulars with reference to instructions issued by PSPCL on the subject:

Overtime hours:

07/2019	25
08/2019	15
09/2019	22

In addition, He also worked on duty on two Gazetted holidays in the month of 08/2019. His basic pay during 07/2019 to 09/2019 was Rs.20000/-per month. **(Marks: 20)**

Question No: 2

a) What is the classification of employees for the purpose of TA & LTC?

b) Explain the instructions regarding Child Care Leave allowed to PSPCL Employees?

(Marks: 10+10)

PTO

Question No: 3

A PSPCL employee was drawing Basic pay of Rs. 32800/- with effect from 01.01.2018. Balance in his GPF A/c as on 31.03.2018 was Rs.1200000/-. His monthly subscription of GPF during the year 2018-19 was Rs.5000/- per month. He drew non-refundable advance of Rs.400000/- on 20.05.2018 and refundable advance of Rs. 100000/- on 30.08.2018 payable in 20 equal monthly instalments w.e.f Pay of 09/2018. Arrear of Rs.12500/- was credited to his GPF Account in 12/2018. Calculate the interest to be credited to his GPF Account for the year 2018-19 as per prevalent instructions assuming 7.60% rate of interest on GPF Deposits for the year 2018-19. **(Marks: 20)**

Question No: 4

a) Whether TA is admissible on re-employment in service? If admissible, state the circumstances under whichit is admissible?

b) Can a subscriber to GPF choose not to receive interest on his GPF Deposit? What will be done if he subsequently asks to credit interest on such GPF Deposit?

c) A women employee has not taken any casual leave up to the month of November and applied for sanction of 20 causal leaves to his credit.Comment.

d) Can a Head of Department re-delegate his financial power to any officer subordinate to him and on what conditions?

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

Question No: 5

a) Which is the entitlement criterion for employees/officer to travel by air while availing LTC?

b) Write short notice on Leave Admissibility Certificate in case of a Non-Gazetted employee?

c) A permanent post vacated due to dismissal of an employee was filled after three months Comment.

d) Who can approve expenditure on hospitality in PSPCL?

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