Roll No:

08012022/20

SAS-1 Session:01/2022
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.

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Supervisory Accounts Services (SAS) Part-1

PAPER -1 (Works & Store Accounts)

Session 01/2022

Q.No. 1.	Briefly describe the following:- a) Basis of valuation of fuel consumed and fuel stock. b) How you will treat excess /shortage on physical verification of fuel stocks. c) Store Incidental expenses and their account procedure. d) Procedure for settlement of Railway claims by set off.	Marks: 5X4=20
Q.No. 2.	a) Briefly define the events occurring after the date of Balance sheet. b) Comment on cost of retirement, scrapping & sale of Assets. c) During the financial year 2015-16 PSPCL made provision of 10% of the contract value on an on-going project. The actual loss on completion of the contract in 2017-18 was 12%. The management adjusted the difference in current year's account. Comment with reference to Accounting Standards. d) Explain the accounting treatment for defined contribution and defined benefit as post-employment plans with reference to Accounting Standards.	Marks: 5X4=20
Q.No. 3.	Prepare First running bill in respect of M/s ABC Patiala for the construction of Non Residential Building:-	Marks:20

Sr. No.	Particular	Rate	Up to date work measured
1.	Brick work in foundation	40/-per Cft	10200 cft
2.	DPC	10/- per Cft	10200 cft
3.	Brick work above foundation	40/-per Cft	5773 cft
4.	Concrete work (in cement & Steel)	90/- per Cft	540 Cft
5.	Wooden work	80/- per Cft	420 Sft

The contractor has been allowed the following advances:-

1.	Wooden Planks	50 No.	Rs. 1200/- per Plank
2.	Cement	500 Bags	Rs. 300/- per Bag
3.	Bricks	50000 Nos.	Rs. 5000/- per thousand

The following recoveries are to be made from the bill:-

a) Security deposit@ 5%
b) Income tax @ 2.30%
c) Works Tax @1%
d) Fine for Bad work Rs. 2000/-
e) Fine for delay in work Rs.500/-

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Marks: ×4=20

Q. 4	a) It is not sufficient that an officer's account should be correct to his own satisfaction. Discuss? b) What are the works accounts? Why it is necessary to have these in addition to financial accounts?	Marks: 10+10
Q.No. 5	Comment the following:- a) While checking the measurement of a portion of a civil work done by a contractor on through rate basis, large discrepancies were found by the SDO in the measurements recorded by the Junior Engineer. The measurements of the Junior Engineer were corrected by the SDO. The Payment was released by the Executive Engineer on the Basis of the measurements so corrected. b) An estimate of special repair of a vehicle was sanctioned by the CE in the Month of May 2015. The repair could not be completed for want of certain spare parts, which were to be imported. The spare parts were received during the month of Sep.2021. The Executive engineer made the payment on the plea that the funds have been provide for the work during 2021-22.	Marks: 10+10

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Roll NO……………… Max. Marks-100

SAS-1 Session : 01/2022

Paper :2nd

(Revenue Accounts)

Time Allowed :Three Hours

NOTE:-

1) Attempt all the questions and part of questions must be attempted at one place.
2) References of relevant Rules/Regulations must be indicated in answers
3) Missing data if any may be assumed but must be indicated in the answer.
4) Rough work should be done on the space provided for in the answer sheet at page -2

Q-1 Prepare electricity bill of Board employee whose concession units are 155 per month as per detail given below:-

Connected Load	8990	
Date of Reading	23.6.2020	1474 KWH
Date of Reading	26.08.2020	2705 KWH
Period of Bill	64 Days	

Meter Rent 53 Rs. Service Rent 13Rs.(+GST as per rules) Fixed charge P.M.75 Rs./KW/month, Fuel Charges 30 Paise per unit, Sundry allowances 328 Rs.

ED,IDF,MC Tax and Cow cess as per rules.

(Marks -20)

Q-2A Which assessing officers are designated by Government of Punjab for Category wise un authorized use of Electricity ?

Q-2B What rates are fixed for firing of poles of PSPCL for laying cable TV network by cable TV operators for cable TV/Broad band services, for FY 2020-21 ?

(Marks 10+10)

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Q-3A What are the instructions for reduction in Sanctioned Load/Demand ?

B. **Define the following :-**

1. Consumer

2. Demand Charges. (Marks 10+5+5)

Q-4 What do you mean by connected load and what are the instructions of computation of connected load ? (Marks-20)

Q-5 What are the instructions regarding refund of consumption and meter security to the consumer ? (Marks-20)

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Roll No.

1001/2022/10

Departmental Accounts Examination

Session: 01/2022

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. 23/ 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 at 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.

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Q 1.) Explain the following :-

a. Captive generation
b. National Load Despatch Centre
c. Open Access
d. Sub-station (5 marks each = Total 20 marks)

Q 2.) a. Write a detailed note on third party information (10 marks)

b. Explain the following :-

I Record
II Right to information (5 marks each = Total 10 marks)

Q 3.) Explain the following :-

I Appropriate laboratory
II Consumer Rights
III Appointed day, the day of acceptance and the day of deemed acceptance.
IV Small enterprise (5 marks each = Total 20 marks)

Q 4.)

a. Explain in detail about the competency to replace schedule E of the Purchase Regulations 2017.
b. Mention differences in an open tender vs single tender.
c. Explain the provisions of EMD and security deposit regarding the suppliers who have deposited permanent EMD with PSPCL.
d. Explain provisions regarding works appraisal.

(5 marks each = Total 20 marks)

Q 5.) Some of the practical life situations of different employees of PSPCL are given below. Give advice to them that how should they proceed and mention the consequences if the advice is not followed by them? Also mention the regulation as per which the advice is being offered.

a. A proceeding has been instituted against Mr. H, an employee of PSPCL, for adjudging him as an insolvent.
b. Mr. N is an employee of PSPCL. Mr. D who is a businessman and a close friend of Mr. N has approached him for borrowing an amount of Rs. 7 lacs. Monthly salary of Mr. N is Rs. 40,000.
c. Mr. S got a letter from a prescribed authority of PSPCL. He was asked to submit a detailed statement of his movable and immovable property within one month. Mr. S didn't respond to the letter as he had already filed his annual property statement 5 months back.
d. Mr. J, an employee of PSPCL has recently married a girl Ms. A who is a citizen of Canada. (5 marks each; Total 20 marks)

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Roll no: ____________ 11012022/20

Departmental Examination for SAS PART-1
SESSION 01/2022
PAPER IV (SERVICE RULES AND REGULATIONS)

Time Allowed: 3 Hours Marks; 100

NOTE:

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

Ques.: 1	1(a)	What is the difference between Tier-1 and Tier-2 NPS account?	5
	1(b)	Calculate the Net Qualifying Service for Pension purpose from the following data:- • Date of Retirement(Superannuation) 31.07.2014 • Date of Appointment (FN) 01.07.1990 • EOL on Private affairs 01.10 2010 to 31.3.2012 • EOL on medical ground 01.09. 2008 to 13.08.2009	5
	1 (c)	An officer applied for 4^{th} time Refundable advance from GPF after issuance of New GPF Regulations. He has already availed 9 times Refundable advance from GPF. DDO rejected. Comment.	5
	1 (d)	An Employee applied for Non Refundable advance 6^{th} time for marriage of Son/ daughter under GPF Regulations. DDO rejected. Comment as per GPF Regulations	5
Ques.: 2	2(a)	An officer claimed TA for LTC by his own car to Mumbai. DDO accepted the claim but Audit refused the claim. Comment.	5
	2(b)	An LTC was claimed by the Officer for his Three Kids. DOB of the kids are 01.05.2010 and 01.08.2015 and 01.08.2015. The LTC claim of third kid was rejected by DDO. Comment.	5

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	2 (c)	After death of the employee of PSPCL leaving behind wife, one Minor daughter and One Major Son (19 Years), the case of Gratuity was moved by the Office in favour of Wife and the Minor Daughter. The Dy CAO/ P&F rejected the claim and asked to submit claim in respect of Major Son also. Comment how the payment of Gratuity can be disbursed.	
	2 (d)	An employee availed LTC by booking Air Tickets from the office of TTI, Patiala and submitted LTC TA bill after a period of 8 months. DDO claimed interest on the amount of Booking for Air Tickets. Comment as per regulations and instructions of PSPCL	5
Ques.: 3	3(a)	A female employee applied 14 days special leave for undergoing tubectomy operation, which was rejected by Add. SE with the objection not covered under any instructions. Comment	5
	3 (b)	An employee retired in 2018 and now in June 2021 asked PSPCL to revise his commutation from 30 % to 40% stating that the Pay commission is applicable from 2016. Dy CAO/ P&F office rejected the claim. Comment as per current regulations only.	
	3 (c)	A GPF subscriber was reported to be missing. What are the instructions regarding allowing interest on the balance of missing subscriber.	5
	3 (d)	A deceased employee leaves behind only an unmarried daughter of 28 years age. Is she entitled to family pension?	5
Ques.: 4	4 (a)	Calculate pensionery Benefits (Gratuity, Pension and Leave Encashment) without TDS of an employee retired on 31.12.2020. The details of employees are as under:-	10

Basic Pay	35230
GP	6850
IR @ 5 %	
DA @ 148%	
Date of Birth/Date of Joining	15.12.1962/ 11.11.1987
Earned Leave	375

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	4 (b)	Define 1. Major Penalties with explanation 2. Minor Penalties	10
Ques.: 5	5 (a)	As per delegation of powers, state the power of Authority with amount to sanction grant of ex-gratia relating to amenities/ festivals/ welfare in each case	5
	5(b)	As per DOP state the powers to sanction to sanction mobiles, telephones, fax machine, etc for official use	5
	5 (C)	What amount is allowed to pensioner in lieu of LTC? Can Husband and wife both avail the benefit separately (being both pensioner)	5
	5 (d)	A PSPCL employee LTC from 1 September 2020 to 10 September 2020 & taken sanction on 22 September 2020.	5

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