

SAS-1 Session: 01/2024

Paper-1

Roll No. _____

(Works & Stores Accounts)

Time Allowed: 3 Hours

Max. 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, may be assumed but must be indicated specifically in the answer.
- 4) Support your answer with relevant rule/regulation.
- 5) Books allowed are as per Syllabus issued vide O/O No. 23/exam-120/vol. 3 dated 16.5.14

Q.1

- (i) Write Account Code for the following :-
 - a) Pensionary liabilities
 - b) Investment in Partnerships/Joint Ventures.
 - c) Provident Fund Inspection and Audit Charges.
 - d) Assets decommissioning cost
 - e) Small and low value items written off.
- (ii) Which accounting Policies are laid regarding Cash and Bank Balance
- (iii) Explain the treatment of events occurring after the balance sheet date?
 $(5 \times i = 5) + 5 + 10 = 20$

Q.2

- (i) What is a Stale Cheque? Explain accounting enteries for adjustment of stale cheque and for Issuance of fresh cheque in lieu of Stale Cheque.
- (ii) Define the following:
 - a) Operating activities.
 - b) Investing activities.
 - c) Financing Activities.
- iii) Write down the accounting entries for the following :-
 - a) Freight /demurrage charges.
 - b) Encashment of security deposit (Other than cash)
 - c) Damage of Meters installed at PSPCL works beyond repair.
- (iv) Explain accounting policies regarding prior period expenses/losses for which no provision was made during the previous year.

$$5 + (2 \times 3) + (2 \times 3) + 3 = 20$$

Q.3

Post the following transactions in the cashbook of division 'X' indicating the classification of each transaction:

- 1 5-10-23. Demand draft received as EMD and deposited in bank on next working day. Rs 75000
- 2 8-10-23 Payment made to Mr. A, A.E.E. on a/c of purchase of briefcase Rs. 3200
- 3 9-10-23 Payment of rent of office building to Mr. D Rs. 50000
- 4 9-10-23 draft received as tender fee along with GST Rs 1180
- 5 12-10-23 paid TA bill of Mr. Y vide cheque Rs 3000
- 6 15-10-23 Draft for EMD received and returned on the same day Rs 10000
- 7 15-10-23 Paid to Contractor ABC & Co. as follows :-
 - i) Work done & measured. Rs. 75000-
 - ii) Security Rs. 3750-
 - iii) Income Tax Rs. 1500-
 - iv) Cost of material issued to contractor Rs. 5000-
 - v) Water Charges Rs. 500-
- 8 31-10-23 salary for staff deposited into bank vide cheque as follows:-

Gross amount of salary	Rs 500000
Recoveries	
1 GPF	Rs 50000
2. GPF advance	Rs. 25000
3 Income tax	Rs 10000
4 HBA	Rs 5000
5 Lic	Rs. 10000
6 Benevolent Fund of JE	Rs. 3000
	20x1 = 20

Q.4.

- (i) From the following data, workout the rate per kilometre of running of vehicle for Private use:

Assumed life of the vehicle. 8 years

Annual Mileage. 30,000 km

Cost of the vehicle Rs 5,00,000

Value of garage. Rs 20,000

Detail of annual Direct and indirect charges:

Employee cost. Rs 45,000

Mtc and Repair of garage. Rs 3,000

Repair and minor replacement Rs 20,000

Fuel and lubricants Rs 47,000

Depreciation. 90% value divided by life

Interest. @13.5% per annum

Departmental charges. 27.5%

Supervision charges. @10%

- (ii) a) On joining at new office a J.E. continued using IWR of a work which was used by his predecessor. Comment?
- b) A Divnl. Officer authorized Foreman to record measurement in measurement book. Comment?
- c) What are the conditions in which provisional depreciation is charged?

(10+3+3+4)

Q.5.

- a) Write down the accounting entries for adjustment of material found excess and short during physical verification of material in store of PSPCL.
- b) Advance payment to contractor is strictly prohibited and no payment is made except for actual work done. Are there any exception to this rule? Explain.
- c) What action is required to be taken by the Divisonal officer in case of loss of cheque book or a blank cheque?

(6+8+6)

Roll No.

Departmental Accounts Examination

SAS PART-1 Session:01/2024

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.

Q1. Give your views on the following and also quote relevant regulation/circular/instructions to support the view:-

- (i) A consumer has visited you and complaining that he is having an old NRS connection with load of 6 KW and getting bi-monthly bills for it but recently he has got a new DS connection with load of 4 KW (smart meter installed) and getting monthly bills for DS connection. **(5 marks)**
- (ii) A NOC was issued to a colony during the month of July 2022 with total load of 2500 KVA. The developer deposited the connectivity charges during January 2023. Will the total charges to be deposited by the developer change? If yes, then mention the component and amount (excluding taxes, if any). **(7 marks)**
- (iii) The bill issued during the month of March 2022 of a SP consumer with sanctioned CD as 15 KVA recorded MDI of 21 KVA. Whether any notice should be issued to such consumer or not? If the sanctioned CD of the above consumer is 20 KVA,

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will your answer change? Explain in detail about both the cases. **(8 marks)**

Q2.

From the data given below, calculate the load (in KVA) for issuing NOC to a residential cum commercial colony :-

Category	Area per unit	No. of units	FAR
Residential plots	150 sq. yards	25	NA
Residential flats	1750 sq. ft.	225	NA
Commercial plots	40 sq. yards	50	NA
Commercial plots	775 sq. ft.	25	2.3
Hotel site	78540 sq. ft.	1	2.3

Other common services actual load 100 KW .

Quote relevant regulation/circular/instructions to support your answer. **(20 marks)**

Q3. A

The consumption data for the month of June 2023 of a MS consumer with sanctioned CD of 60 KVA as per relevant regulations (because the actual readings are not available due to defective meter) is as below:-

Consumption in units (Kvah) 14875

MDI (KVA) 75

Units eligible for threshold rebate 3528

Ignore meter rents etc.

Prepare the bill amount as well as subsidy amount of the above consumer as per the latest tariff applicable.

(10 marks)

- B Mention the consumers that are not covered under the Two-Part Tariff structure.

Quote relevant regulation/circular/instructions to support your answer. **(5 marks)**

- C Explain about relevant instruction regarding "Dairy Farming". **(5 marks)**

- Q4. A Explain about competency to grant feasibility clearance. Quote relevant regulation/circular/instructions to support your answer. **(5 marks)**

- B Explain about components of LDHF factor for CD based and non-CD based system consumers.

Quote relevant regulation/circular/instructions to support your answer. **(5 marks)**

- C Explain in detail about Voltage Surcharge and Voltage Rebate. **(10 marks)**

- Q5. X Ltd. is a LS general consumer getting supply at 66 KV. Sanctioned CD is 11900 KVA Multiplying factor is 2,00,000. Readings data for the month of December 2023 is as below:-

Previous readings:- 20 Kwh, 21 Kvah MDI 0.05 KVA

New readings:- 22 Kwh, 23.1 Kvah MDI 0.06 KVA

TOD on peak units = 55000 TOD off peak units = 35000

Units eligible for threshold rebate = 15000

Calculate the following:-

- (i) Fixed charges **(2 marks)**
- (ii) Energy charges **(2 marks)**
- (iii) All surcharges/rebates as applicable **(8 marks)**
- (iv) Subsidy/ Tariff compensation eligible **(6 marks)**
- (v) ED and IDF, if municipal tax is not applicable **(2 marks)**

SAS Part-I Examination
Paper-3
(Acts, Rules and Regulations)
Session: 01/2024

Time allowed: 3 Hours

Maximum Marks:100

Books allowed: As per syllabus issued vide office order no. 23/Exams 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/regulation.
 3. Rough work should be done on the space provided for in the answer sheet at Page no-2.
 4. Missing data, if any be assumed but must be indicated specifically in the answer.
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Question No. 1

- (A) Describe the regulation related to standardization of suppliers as per Purchase Regulations 2017. Quote concerned regulations? (Marks:10)
- (B) When a firm is regarded as defaulter at time of opening of tender enquiry as per Purchase Regulations. Quote concerned regulation also? (Marks:6)
- (C) When the sale of tender documents is required to stopped as per Purchase Regulations? Quote concerned regulation also. (Marks:4)

Question No. 2

- (A) Discuss in detail the relevant provisions of Right to information Act 2005 that deals with disclosure of information provided to Public Authority by third party. (Marks: 12)
- (B) Discuss the provisions regarding engagement of transmission licensee in any other business. (Marks: 8)

Question No. 3

- (A) What criteria has been notified under the provisions of Micro, Small and Medium Enterprises Development Act 2006 for classification of micro, small and medium enterprises? (Marks:10)
- (B) Which are the competent controlling authorities for institution of a suit or defence or intervention by Board/PSPCL. (Marks: 5)
- (C) As per consumer protection act, what are the provision relating to liability of product service provider? Quote concerned provisions. (Marks:5)

Question No. 4

- (A) Discuss about the price variation provisions as per Work Regulation 1997? (Mark: 10)
- (B) Discuss the conditions of granting advance payment to contractors in work orders? (Mark: 5)
- (C) Briefly explain the provisions regarding refund of security deposits as per Work Regulation 1997? (Mark: 5)

Question No. 5

- (A) Can an employee of PSPCL marry a person of Canadian nationality? Briefly explain the relevant rule or regulation. (Marks: 5)
- (B) Mr. Abhinav is on deputation with Union territory, Chandigarh. Explain whether he would be governed by Employee Conduct Regulation 1971. (Marks: 5)
- (C) Mr. X is an employee of PSPCL. He invests his money in share market and also do intraday trading in own as well as wife's name. Comment as per Employees Conduct Regulations 1971. (Marks: 5)
- (D) Discuss the Quorum for meetings of Board of Directors in PSPCL. (Marks: 5)

Departmental Examination for SAS-1
SESSION (01/2024)
PAPER 4 (SERVICE RULES AND REGULATIONS)

Time Allowed: 3 Hours

Marks: 100

Books allowed:- As per syllabus issued vide office order No. 23/Examination-120/part-3 dated 16.5.2014

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.

- Q 1 a) Can an employee who was served with Show Cause Notice be awarded major punishment?
- b) Write the extent of delegation to Chief Engineer and Additional SE to accept tenders for the execution of works.
- c) What are the essential conditions for grant of advance promotional increment to PSPCL employees after completion of 23 years of regular service?
(Marks 5+5+10=20)
- Q 2 a) Please calculate the Pension, Gratuity and commutation value of Pension Payable to an officer on his Retirement from the following data:-
- | | | | |
|------|------------------------|---|------------------------------------------------|
| i) | Date of birth | - | 5.12.1977 |
| ii) | Date of Appointment | - | 26.2.2002 |
| iii) | EOL on Private affairs | - | 2 years 2 Month and 3 days |
| iv) | Pay as on 1.1.2014 | - | Basic Pay 34780+8500 GP
with NDI - 1.3.2014 |
- b) Explain the Provision Regarding Payment of GPF at the credit of employee in case of Death.

(Marks 10+10=20)

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- Q 3 a) How the subscription towards provident fund is fixed?
b) Explain the instructions regarding payment of benefits to the employee covered under NPS in case of untraceable employee
c) What types of withdrawals are allowed under NPS.
(Marks 10+5+5=20)

- Q 4 a) What is subsistence allowance, when and at what rate it becomes payable, what kind of recoveries can be made from the subsistence allowance?
b) Write a short note on Child care leave.
(Marks 10+10=20)

- Q 5 a) An Officer was promoted in the scale of RS.8500/- on 11.3.2019. His pay was Rs. 90400/- (revised scales) and old Grade pay was Rs. 6850/-.Date of Increment is 01.04.2019.Calculate his pay in following conditions.

1. He got his increment of promotion on the date of promotion.
2. He used option to get his increment of promotion on the date of his next increment date.

Table of GP Rs. 6850 is 90400, 93100, 95900, 98800, 10800
and table of GP Rs. 8500 is 88800, 91500, 94200, 97000, 99200
Calculate pay up to 01.04.2020

- b) 1. As per DOP state the powers to accept open, limited and single tenders for purchase of material.
- c). Explain minor and major punishment as per Punishment & Appeals Regulation 1971

(Marks 10+5+5=20)

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