

Departmental Accounts Examination SAS Part-1
Session:01/2025
Paper:1
(Works & Stores Accounts)

Time Allowed: Three Hours

Maximum Marks:100

Note:-

- 1 Attempt all the questions in English language only 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/regulation.
- 5 As per Dy.Secy./Services-II memo No. 11424/54/Exam-170 dt.16.9.2009, Text Books printed by the Punjab State Electricity Board & Punjab Govt. as per prescribed syllabus are only allowed in this Examination. The Extract/Help Books though printed by the PSEB are not permissible in the Examination. In the case of non-availability of Text Books printed by the PSEB & Punjab Govt., the Photostat copies of these Text Books will be allowed in the examination

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PUNJAB STATE POWER CORPORATION LTD.
PAPER-1- SAS-1 SESSION-01/2025
(Works & Store Accounts)

Roll no.

Time Allowed: 3 Hours

Max Marks:100

Note:- All questions are compulsory.

- 1.) The question must be attempted continuously at one place.
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- 3.) Missing data, if any must 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 16.05.2014.

Q1. Explain

- (a) Leasehold Assets
- (b) Major Works
- (c) Administrative Approval
- (d) Store Incidental Charges and its accounting procedure (5*4=20 marks)

Q2. (a) Define estimate. Discuss the conditions when revised estimate is to be prepared. (10 marks)

(b) What should be done when SDO/store is transferred? (10 marks)

- Q3. (a) Can TA advance be given to employees?
(b) How a mistake in cash book can be corrected after the closure of accounts of the month?
(c) Discuss provisions regarding depreciation on transfer of asset?
(d) Explain U-cheque and procedure to settle IUT Bills. (5*4= 20 marks)

Q4. From the following data, calculate rate per km of running of vehicle for Corporation's works and private use by indicating direct and indirect charges separately.

Estimated life of vehicle	=	8 years
Annual Mileage	=	30,000 kms
Cost of vehicle and Registration Charges	=	10 Lakhs
Value of garage	=	Rs.30,000/-

Detail of Annual direct and indirect charges		
Employee Cost	=	Rs.70,000/-
Repair and		
Maintenance of garage	=	Rs.6000/-
Minor repair & replacement	=	Rs.20000/-
Fuel & Lubricants	=	Rs.70000/-
Depreciation	=	90% value divided by life
Interest	=	12.5% per annum
Departmental Charges	=	27.5%
Supervision Charges	=	10%

(20 marks)

Q5. Prepare first running bill of M/s New India Pvt. Ltd. or the construction of non-residential building.

Sr No.	Particulars	Rate(in Rs.)	Upto Date Work Measured
1.	Brick Work in foundation	40 per cft	10,000 cft
2.	DPC	10 per cft	10,000 cft
3.	Brick Work above foundation	40 per cft	5,400 cft
4.	Concrete Work(in cement & steel)	80 per cft	550 cft
5.	Wooden Work	70 per cft	400 cft

Contractor has been allowed the following advances

1.	Wooden Planks	50 No.	Rs.1200 per plank
2.	Cement	450 bags	Rs.250 per bag
3.	Bricks	50,000 Nos.	Rs.4000 per thousand

Following recoveries are to be made from the bill

(a) Security Deposit @ 5%

(b) Income Tax @ 2.30%

(c) Works Tax @ 1%

(d) Penalty for delay in work = Rs.2500/-

(20 marks)

Departmental Accounts Examination for SAS - Part 1

Paper-2nd (Revenue Accounts) - Session 1/2025

Time Allowed: - 3 Hours

(English language)

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4. Support your answer with relevant Rules/Regulations.
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1. Comment/Explain on the followings:-

- a. New consumer applied for SP connection for load of 18 KW declared CD 21 KVA.
- b. Digital Rebate in case of consumer making Bill Payment.
- c. Unbilled Units & Unbilled Revenue.
- d. NRS Consumer (Petrol Pump) having load of 15 KW, installed an EV (Electric Vehicle) charging Station at petrol Pump & applied for load extension of 50 KW. Comment on applicability of category, tariff & instructions regarding this.
- e. DS consumer having load of 10 kW as on 07-03-24 applied for load extension of 20 KW under VDS.

(Marks-5*4)

2.

- (a) Explain the latest Timeliness for Release of Connection.
- (b) Explain the cases where NOC need not be obtained in Chandigarh periphery Area.
- (c) Explain the priority as the amount paid by consumer against a bill shall be adjusted.
- (d) Write short note on smart meters and benefits to PSPCL.

(Marks-4*5)

3 (a) Calculate the Collection Efficiency from the Following details:-

Particulars	Amount
Energy Charges assessed	1,00,000
Sundry Charges for Theft of Energy assessed	50,000
Electricity Duty assessed	10,000
Municipal Tax assessed	5,000
Cow Cess assessed	2,000
Realisation for Energy Charges	90,000
Realisation for Electricity Duty	7,000
Realisation for Municipal Tax	3,500
Realisation for Cow Cess	1,000
Realisation for Sundry Charges of Theft	50,000

(b) Pass the Accounting Entry for Assessment of CS Consumer from the following details.

Particulars	Amount
SOP	1,411
Fixed Charges	254
Meter Rent	21
GST on Meter Rent (SGST & CGST)	4
Electricity Duty	132
DSSF	83
IDF	83
Municipal Tax	330

(Marks-10+10)

- 4 During checking of premises a Domestic billed consumer found using 1.25 kw load for NRS purpose and 5.50 kw load for Domestic purpose by tempering the meter (Single Phase) by Enforcement wing, Patiala on 22.10.2023. Consumer's sanctioned load is 5.00 kW.

Calculate amount of theft recoverable from consumer as per section 135 of Electricity Act.

Last One year billed amount is as follows:-

Fixed Charges 3800/-

Energy Charges 28000/-

ED @13% =4134/-

IDF @5%=1590/- and

MT @2%=560/-

(Marks-20)

5 (a) Pass the Accounting Entry for Provision for Interest on Consumer Security deposits & also Pass the Accounting Entry for clearing the provision during succeeding year from the following Details:-

Category	Interest	TDS
DS	15000	1500
CS	20000	2000
SP	25000	2500
MS	30000	3000
LS	35000	3500
PL	40000	4000
BS	45000	4500
RT	50000	5000

(b) Prepare a Bill of MS Consumer from the following details:-

Sanctioned Load	97.652 KW
Contract Demand	99.90
Old Reading	244257
New Reading	245003
Old Reading Date	03-Apr-24
New Reading Date	06-May-24
Line CT	200/5
Meter CT	200/5
MDI	24.16
Meter Rent & MCB Rent (GST Applicable @18%)	147 (Excluding GST)
Units Consumed During 10 PM to 6 AM	174 Units

(Marks-10+10)

Roll No:**Departmental Accounts Examination for****SAS-I****Session-1/2025****PAPER-3rd****(Acts, Rules and Regulations)****Time allowed: 3 hours****Max. Marks: 100**

As per syllabus issued vide Office Order No.23/Exam.120/Vol.3 dated 16.05.2014.

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- Q-1. (a) How such cases are disposed off, which concern more than one member. (M-6)
- (b) What information constitutes 'annual report' prepared by CIC/SIC, on implementation of RTI Act. (M-6)
- (c) An employee union requested that their demands be heard in BOD meeting. Comment. (M-4)
- (d) M/S MRV, having PEMD of Rs.25lacs with PSPCL, was awarded Purchase Order. They refused to submit security deposit, claiming that firm has already deposited PEMD with PSPCL. Comment. (M-4)
- Q-2. (a) In case of contract, not based on common schedule of rates, how the rates for extra items of work are worked out.. (M-6)
- (b) "In no case order shall be placed on firm falling outside the "Zone of consideration." Discuss this statement. (M-6)

(c) An officer of PSPCL accepts to attend a program held in his honor by a NGO. Comment. (M-5)

(d) Regarding "information", which rights are available to an applicant under RTI Act. (M-3)

Q-3 (a) ASE/DS intend to publish his literary paper in a newspaper and applied to next higher for allowing approval. Comment as to whether any sanction is required in such case. (M-4)

(b) A complaint by a consumer against a trader instituted before the District Forum, was found frivolous. Comment. (M-5)

(c) What is the liability of buyer to make payment to its supplier under MSME Act.? (M-6)

(d) What functions are performed by 'National Board for MSME'. (M-5)

Q-4 (a) Write a short note on "Register of Transfer of Shares" (M-5)

(b) Which elements constitute "Inter-state transmission system". (M-4)

(c) What conditions are applicable on a contractor regarding infringement of any Patent/Design Rights. (M-6)

(d) For what purpose "State Advisory Committee" is constituted by State Electricity Regulatory Commission. (M-5)

Q-5 (a) Which points guided the Appropriate Commission to specify the terms & Conditions for determination of tariff. (M-6)

(b) For procurement of material tenders are submitted in three parts. Discuss. (M-4)

(c) Differentiate "Defect" and "Deficiency". (M-6)

(d) Define "Bargaining Price" (M-4)

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(d) Define "Bargaining Price" (M-4)

Departmental Examination for SAS PART-1

Session – 01/2025

Paper IV - Service Rules 4 Regulation

Time Allowed : 3 Hours

Maximum Marks : 100

Q 1.

- (a) Mr. Ramnath, PSPCL employee was drawing basic pay of 37800/- including GP on 01.01.2023 balance in his GPF Account was 1650000 on 01.04.2023. He is subscribing Rs.12000 per month from April to Sep 2023 and 15000 per month from Oct 2023 to march 2024. He withdrew non-refundable advance of 600000/- on date 27-05-2023. Further he has taken refundable advance of Rs.350000/- on date 06-08-2023 payable in 10 equal monthly installment and 1st installment is to be deducted from his salary in the month of sep. 2023. Calculate interest to be credited in his GPF Account for the year 2023-24 considering rate of int. for 1st and 2nd quarter @7.60% and 3rd & 4th quarter @ 8% for the year 2023-24. (Marks 15)

- (b) What amount of special casual leave is allowed to different category of employees and under what circumstances? (Marks 5)

Q 2.

- (a) Explain instructions regarding Child Care Leave allowed to PSPCL employees. (Marks 10)
- (b) Explain conveyance allowance. (Marks 5)
- (c) As per punishment and appeals Regulations 1971, mention the order against which there are no appeals. (Marks 5)

Q 3.

- (a) Can head of department re-delegate his financial power to any officers subordinate to him and on what conditions? (Marks 5)
- (b) How period of overstayal of leave treated for the increment, duty and leave? (Marks 5)

- (c) What is subsistence allowance? When and at what rate it becomes payable? What recoveries can be made from the subsistence allowance? Explain in brief. (Marks 5)
- (d) A GPF subscriber was reported to be missing, what are instructions regarding allowing interest on balance of missing subscriber. (Marks 5)

Q 4.

- (a) What is quarantine leave? Explain. (Marks 5)
- (b) Payment of house rent allowance during leave. (Marks 5)
- (c) Explain provision regarding payment of GPF at the credit of employee in the case of death? (Marks 5)
- (d) What are the instructions of PSPCL regarding withdrawal of resignation by employee/officer? (Marks 5)

Q 5.

- (a) Explain the instructions regarding payment of benefits to the employee covered under NPS in case of untraceable employee. (Marks 10)
- (b) What types of withdrawals are allowed under NPS? (Marks 10)