

100724/43

PUNJAB STATE POWER CORPORATION LTD

Paper- SAS-1 SESSION:07/2024

(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.
- 2). Rough work should be done on the space provided for in the answer sheet.
- 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.

(I). PSPCL has got a contributory work from a private firm, prepare the complete estimate from the following details: -

Cost of material 15,60000/-

Cost of labour 7,50000/-

Cost of dismantled material at site place to be recovered from party. 35000/- (10) Marks.

(ii). Draw form no. C&B-1 receipt side of cash book. (5) Marks.

(iii). Which things to be kept in mind while issuing imprest to temporary subordinates. (5) Marks.

Q.2

The Punjab construction a contractor firm deals in constructions works with PSPCL, a work order has issued to the firm to do the civil work at a grid switch yard house, as per work order condition the work is to be completed within 6 months from date of issue of W.O. The work order issued on 15 April 2023. The cost of work order is Rs. 62,00,000. and GST will be paid extra@ 18%. The contractor has submitted its 1st running bill of Rs. 15,50000 (excluding GST) as on 31st may 2023, and completed the remaining work on 4 Nov.2023 and submitted the bill of balance amount as per w.o. calculate the total net value of bill payable to contractor after every deduction made from the bill, 10% retention money will be kept in G.H 46. 926. All the deductions must be mentioned with G.H wise as per instructions of PSPCL. (20) Marks.

Q3.

(i) The functions of Divisional accountant are three-fold, explain. (5) Marks.

- (ii) Mr. Rajesh Kumar who has supplied a car to a PSPCL officer for office as well as personal use. He submitted his first monthly bill of Rs. 35000/- (fixed charges) and Rs. 8 per km charged for 350 km. He has supplied his PAN to PSPCL but not his GST no. and also not supplied the GST invoice. Calculate total amount payable to him after all deductions with G.H along with GST treatment if any applicable. (15) marks.

Q.4.

- (i). Explain procedure regarding payment of bonus as per PSPCL regulation. (10) marks
- (ii). Write down the method of allocation of staff cost and expenses over various assets. (10) Marks

Q.5

- (i) explain "Bearer plant" & Biological assets mentioning Indian accounting standards. (5) marks
- (ii). In a production process, normal waste is 5% of input, 5000 MT of input were put in process resulting in wastage of 300 MT. cost per MT of input is Rs. 1000. The entire quantity of waste is on stock all the year-end. State with reference to accounting standard, how will you value the inventory in this case? (10) Marks.
- (iii). ABC Ltd. could not recover Rs. 10 Laks from debtor. The company is aware that the debtor is in great financial difficulty. The accounts of the company were finalised for the year ended 31 march 2005 by making a provision @ 20% of the amount due from the said debtor. The debtor become bankrupt in April 2005 and nothing is recoverable from him, do you advise the company to provide for the entire loss of Rs. 10 lakhs in the books of accounts for the year ended 31st march 2005? Write down the relevant IAS (5) marks.

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Roll No. _____

Department Accounts Examination

SAS Part-1 (Session-7/2024)

Paper -2 (Revenue Accounts)

Time Allowed : Three Hours

Maximum Marks-100

Notes:-

1. Attempt all the questions and part of a question must be attempted continuously at one place.
2. Rough work should be done at 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.

Q. 1. a) Describe the Competency for document checking of application applied on Single Window System with respect to latest Rules & Regulations of PSPCL.?

(Marks-6)

Q.1.b) Describe the instructions vide which the facility of 300 Concessional Electricity units to the Successors/Grandchildren of the Freedom Fighters of the State. ?

(Marks-6)

Q.1. C) Describe the latest instructions for Extension in Contract Demand up to 10% by Industrial Consumers. ?

(Marks-8)

- Q. 2.a) M/S XYZ Telecom Company is operating a telecom network in whole Punjab area. It has used 45000 poles of PSPCL for setting their cables in the Punjab. Calculate the amount payable by M/S XYZ Telecom Company to PSPCL for FY 2023-24, for using Electric Poles of PSPCL in the light of latest instructions/Regulations of PSPCL.?

(Marks-6)

- Q.2.b) M/S ABC Telecom Company has applied for a new electricity connection for establishing 5G telecom Infrastructure at Patiala. While Checking Documents SDO has objected that proof of consent of the owner of the Premises is not attached. However Company argued that it has attached a separate Indemnity Bond in favour of PSPCL in the prescribed form.

Explain the above case in the light of latest instructions/Regulations of PSPCL, whether connection to M/S ABC Telecom Company can be released or not.?

(Marks-6)

- Q.2. C) Describe the latest Instructions/Procedure for shifting/removal of the Electric lines/poles from the Premises of Educational Institutions.?

(Marks-8)

- Q. 3.a) Calculate Collection Efficiency from the following data:

Sr. No.	Particulars	Unit	Figures
1	Energy Charges	Rs.	75000
2	Sundry Charges	Rs.	15000
3	Sundry Allowances	Rs.	10000
4	Meter Rent	Rs.	3500
5	MCB Rent	Rs.	1500
6	Electricity Duty	Rs.	2000
7	Octroi	Rs.	1000
8	Realisation of SOP	Rs.	70000

(Marks-8)

- Q.3.b) Explain the procedure to adjust Electricity Charges for PSPCL offices including the Accounting Entries. What if Electricity Charges relate to PSTCL offices.?

(Marks-6)

- Q.3. C Write Short note on Time of Day (ToD) Tariff.?

(Marks-6)

Q. 4.a) What type of tariff is applicable to the following :-

- i) Fish Farming (Exclusive) for 150 KVA
- ii) Food processing (including fruits and vegetables) for 70 KVA
- iii) Tube wells in the farms of PAU
- iv) EV Charging Station
- v) Street Lighting connection by Private Colonisers
- vi) ATM

(Marks-6)

Q.4.b) What are the conditions for AP HIGH Technology/HIGH DENSITY FARMING SUPPLY?

(Marks-10)

Q.4. C) Mention the Tariff rate applicable for AP HIGH Technology/HIGH DENSITY FARMING SUPPLY for 2023-24.?

Also mention whether the Fixed Charges are applicable to it or not.? If applicable then mention the rate of Fixed Charges applicable to it.?

(Marks-4)

Q. 5.a) M/S BCA Rice Mills (SL- 70 KVA) and M/S ZYX Cotton & Ginning Mills (SL- 110 KVA) are located in the one premises. The owners of the both Firms are also same. The Divisional Officer has checked the Premises of both the connections and instructed the concerned SDO to club both the connections.

You are requested to guide the Sub-Divisional Officer regarding clubbing of Industrial Loads and also explain the latest relevant Regulations of Electricity Supply Code.?

(Marks-6)

Q.5.b) What is Unauthorised use of Electricity. Mention latest relevant Regulations.

(Marks-6)

Q.5. C) Describe the procedure to overhauling of consumer account in case of Defective (other than inaccurate Meter) / Dead Stop/ Burnt/ Stolen Meter.?

(Marks-8)

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Session-07/2024
SAS Part-1 Examination
Paper-III (Acts, Rules and Regulations)

Question No.1

- (a) What is Security Deposit according to Purchase Regulations, 1981. Explain the provisions regarding its refund and forfeiture.
- (b) Explain the provisions with respect to "Extension in Delivery Period" and "Force Majeure" as contained in Purchase Regulations, 1981.

(10+10=20 Marks)

Question No.2

- (a) Discuss the instructions to be followed by an employee of PSPCL in case he/she wants to engage in some kind of business of his/her own.
- (b) List any six "main objects" mentioned under the Objects Clause of Memorandum of Association (MoA) of PSPCL.
- (c) Discuss in brief the purpose and salient features of the Electricity Act, 2003.

(8+6+6= 20 Marks)

Question No.3

Write a short note on the following: -

- (a) 'Open Access' under Electricity Act.
- (b) State Load Despatch Centre.
- (c) 'Competent Authority' under RTI Act.
- (d) 'Consumer' under Consumer Protection Act.

(4x5= 20 Marks)

Question No.4

- (a) Explain in detail the functions and duties of Central Electricity Authority.
- (b) Write a detailed note on investment, lending and borrowing by PSPCL employees.

(10+10=20 Marks)

Question No.5

- (a) What are the functions of "Board" set up under Micro Small and Medium Enterprises Act.
- (b) Differentiate between Open Tender and Single Tender.
- (c) Describe the provisions relating to Third Party Information as contained in RTI Act.
- (d) What are the objects of the Central Consumer Protection Council.

(4x5= 20 Marks)

Departmental Examination for SAS PART-1
Session (07/2024)
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 16.05.2014

Note:

Attempt all questions and part of a question must be attempted continuously at one place.

Support your answer with relevant rules/regulations

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 Mr.'X' had joined PSEB (now PSPCL) on 01.07.91 F.N. as Assistant Engineer. He was promoted as Senior Executive Engineer on 01.05.2004. His basic pay in the scale of 12500-19100 was Rs.14900 on 31.12.2005 with next date of increment on 01.05.2006. He remained on EOL from 01.09.2008 to 13.08.2009 on medical ground and from 01.10.2010 to 01.03.2012 on domestic reasons. He was retired on 31.07.2014 on superannuation. Fix his pay from 01.01.2006 to 31.07.2014 in the revised scale. Also calculate his basic pension and gratuity admissible to him at the time of retirement and in the revised pay scale w.e.f.01.01.2016.

(Marks 20)

Q.2 Mr. Neel, Sr. Asstt., has performed the following journey during April 2024:

Date	From	To	Mode of Journey	Amount spent	Remarks
02.04.2024	Patiala HQ (9:00 AM)	Patiala Bus Stand	Auto	80	8 Km
	Patiala Bus Stand	Ludhiana Bus Stand	Volvo Bus	150	
	Ludhiana Bus Stand	Ludhiana Office	Auto	20	5 Km

	Ludhiana Office	Ludhiana Bus Stand	Auto	40	5 Km
	Ludhiana Bus Stand	Patiala Bus Stand	Ordinary Bus	100	
	Patiala Bus Stand	Patiala HQ (5:00 PM)	Auto	60	8 Km
16.04.2024	Patiala HQ (9:30 AM)	Patiala Bus Stand	Auto	50	8 Km
	Patiala Bus Stand	Rajpura Bus Stand	Ordinary Bus	35	
	Rajpura Bus Stand	Rajpura Office	Free Ride	0	2 Km
	Rajpura Office	Rajpura Bus Stand	Auto	20	2 Km
	Rajpura Bus Stand	Patiala Bus Stand	Ordinary Bus	35	
	Patiala Bus Stand	Patiala HQ (3:00 PM)	Auto	50	8 Km
18.04.2024	Patiala HQ (11:30 AM)	Amritsar	Accompanied in Official Car	0	Stay at Amritsar at Relative House
19.04.2024	Amritsar	Patiala HQ (11:00 AM)	Accompanied in Official Car	0	

Prepare TA Bill of Mr. Neel as per his entitlement for above mentioned details.

(Marks 20)

- Q.3. (a) What treatment should be given for overstay 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 Write short note on

(i) DCRG, Service Gratuity and Commutation of Pension

(ii) Pension and Leave Salary contributions

(iii) Write the rates of old age allowance admissible to pensioners applicable at present.

(Marks 8+6+6=20)

Q.5 Explain briefly:-

(a) Can an employee who was served with show cause Notice be awarded major punishment?

(b) Write the extent of delegation of Chief Engineer and Additional SE to accept tenders for the execution of works.

(c) Write the extent of delegation of Superintendent Engineer and AEE/AE to sanction deposit works.

(d) A PSPCL employee requested his drawing & disbursing officer not to deduct GPF subscription from his half pay leave salary as he is facing financial problem.

(Marks 5x4=20)

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