

SAS-1 Session: 07/2022

02072022/31

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.

Q.1 a) What type of adjustments/non cash transactions are recorded in cash book along with cash transactions?

b) What a divisional officer shall do when it is not possible to support a payment by voucher?

c) What do you know about Repair and Maintenance? Explain different kinds of Repair?

d) What are the conditions in which revised estimate is to be prepared

2+3+10+5

Q.2

a). Explain the advances that may be allowed to contractors under exceptional cases.

b) In what way the expenditure on project identification, survey and feasibility studies is treated as per PSPCL regulations?

c) How a mistake made in the cashbook can be corrected after the closure of accounts of the month ?

10+5+5

-1-

P90

Q.3

From the following data, workout the rate per kilometre of running of vehicle for corporation's works and private use by indicating direct and indirect charges separately:

Assumed life of the vehicle. 8 years

Annual Mileage. 35,000 km

Capital value. Rs 8,00,000

Value of garage. Rs 30,000

Detail of annual Direct and indirect charges:

Employee cost. Rs 75,000

Mtc and Repair of garage. Rs 5,000

Repair and minor replacement Rs 20,000

Fuel and lubricants Rs 77,000

Depreciation. 90% value divided by life

Interest. @13.5% per annum

Departmental charges. 27.5%

Supervision charges. @10%

$$20 \times 1 = 20$$

← 2 -

2 -

Q.4

- a) What are the instructions to be followed in order to avoid malpractices regarding misuse of the muster roll/attendance sheet of work charged staff?
- b) As per Accounting Standard, which expenses/ costs are included and excluded to arrive at the cost of properties/ P&M
- c) What are the benefits of the cash flow statement/ information?

8+6+6

Q.5

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

1	5-5-22 draft received as EMD and deposited in bank on 6-5-22	Rs 50000
2	7-5-22 draft received as tender fee along with GST	Rs 1180
3	18-5-22 paid TA bill of Mr. Y vide cheque	Rs 3000
4	19-5-22 Draft for EMD received and returned on the same day	Rs 10000
5	31-5-22 salary for staff deposited into bank vide cheque as follows	
	Gross amount of salary	Rs 500000

Recoveries

1	GPF	Rs 50000
2	Income tax	Rs 10000
3	HBA	Rs 5000

- b) How the control over cashbook is exercised during the absence of divisional officer?

15+5

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3-

Roll No:

03072022/24

Departmental Accounts Examination SAS Part-1
Session:07/2022
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/regulation.

Session 07/2022
SAS Part-I
Revenue Accounts

Question 1(a) : Prepare a Bill for the Month of 03/2022 of Garg Furnace Ltd. Kanganwal Road, Sanctioned Load: 9498.040 KW and Contract Demand: 6500 kva, admissible voltage 33 kv, supply voltage: 66kv and metering voltage: 66kv. Below data is available:-

	Reading New	Reading Old
	21.03.22	21.02.22
MDI	0.0729	0.0800
KVAH	1497.232	1480.519
KWH	1476.934	1460.405
Line CTR:	100/1	
MTR Ratio:	1/1	
Mtr. Volt Ratio:	66000/110	
TOD Non- Peak Hours (10PM to 6AM):	615510 units	

(b): Can a transmission licensee engage itself in any other business?

(15+5=20)

Question 2 (a) : Describe the accounting procedure where meter is challenged.

(b) :What are the components of ARR of wheeling charges and Retail supply charges?

(10+10=20)

Question 3 (a): What are the provisions at the time of revocation of license of distribution licensee under Electricity Act'2003?

(b): What are the instructions regarding release of electricity connection under different types of fish farming under relevant industrial tariff?

(10+10=20)

Question 4 (a): How the estimated load of industrial plots in Industrial parks/ estates/ sites/ colonies/ complexes is assessed?.

(b): What is the procedure to Change of name before actual release of Connection?

(c): How amount paid are adjusted. Provide relevant regulation as per ESIM.

(8+8+4=20)

Question 5 (a): Discuss about the regulations regarding recovery of cost of burnt/stolen meters as per Supply Code?

(b) For which types of activities tariff is determined by PSERC? Can PSERC determine the combined tariff?

(10+10=20)

04072022/24

PUNJAB STATE POWER CORPORATION LTD.

Departmental Accounts Examination

Session-07/2022

Paper-3rd

(Acts, Rules and Regulations)

Roll No.....

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 16.05.2014.
- 2) Attempt all the questions and part of a question must be attempted continuously at one place.
- 3) Support your answer with relevant rules/regulations.
- 4) Rough works should be done on the space provided for in the answer sheet at page-2.
- 5) Missing data, if any, be assumed but must be indicated specially in the answer.

Question 1

- a) Explain the types of Tenders as per Works Regulations, 1997?
- b) Under what circumstances tender can be re-invited?
- c) Who is authorised for the scrutiny of Tender?
- d) Explain the provisions of Purchase Regulations regarding the amendment of purchase orders.

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

Question 2

- a) Explain the provisions of Right to Information Act 2005 regarding Third party Information?
- b) What is the procedure to get information under Right to Information Act?

(Marks: 10+10=20)

Question 3: Fill in the Blanks

- a) As per Employees Conduct Regulations, 1971, Every Board Employee shall at all times maintain _____, maintain devotion to duty and do nothing which is unbecoming of board employee.

- b) The Committee of _____ comprising of CMD and other Directors of PSPCL, appointed on full time basis with the Company Secretary of PSPCL as convener.
- c) The _____ is competent to decide the question of blacklisting any firm or debarring any firm from business dealings.
- d) Any change in detailed technical specification will be made with the approval of _____.
- e) As per Purchase Regulations, Central Purchase Committee has power to accept open tender upto Rupees _____.
- f) EMD in case Tenders Valuing less than Rs 5,00,000 and spot Tenders is Rupees _____.
- g) Poor response in tender process defined by receipt of less than _____ Tenders/quotations up to the fixed time.
- h) As per Purchase Regulations, Firms will be standardized with the approval of _____ & CMD on the recommendations of Committee consisting of quality control material management and finance representatives.
- i) The RTI application is addressed to _____.
- j) The Right to Information Act, 2005 was replaced by _____ Act.
- k) The Preamble to the RTI Act states that informed citizenry and transparency of information is vital to _____.
- l) Under MSMEs Act, the enterprises engaged in providing or rendering of services, as a micro enterprise, the investment in equipment should not exceed _____.
- m) Under MSMEs Act, _____ is empowered to establish National Board for Micro, Small and Medium Enterprises.
- n) A complaint can be made to the appropriate State Commission when the value of goods and services, along with the compensation claimed between _____.
- o) In case an aggrieved consumer is not satisfied with the decision of the National commission, he can make a further appeal in _____.
- p) As per Consumer Protection Act, _____ states that, the consumer has a right to pick a product from a variety of products at competitive prices.
- q) The Appellate Tribunal shall consist of a _____.
- r) Section _____ of Electricity Act 2003 empowers the State Government to give directions the state commission in matters of policy involving public interest.

- s) Electricity Act 2003 Act, an appeal can be filed within a period of _____ days from the date on which a copy of the order made by the adjudicating officer or the Appropriate Commission is received by the aggrieved person.
- t) _____ means any system for transmission of electricity other than an inter-State transmission system.

(Marks: 1X20=20)

Question 4

- a) Explain the classification of enterprises as per MSMEs Act?
- b) Explain the composition of Micro and Small Enterprise Facilitation Council under MSMEs Act?
- c) Explain the Jurisdiction of National Commission under Consumer Protection Act?
- d) Explain the composition of State Commission under Consumer Protection Act?

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

Question 5

- a) Explain the provisions of Electricity Act 2003 regarding the Provision of subsidy by State Government?
- b) Define APTEL? How an appeal can be filled before APTEL?
- c) Define theft of electricity as per Electricity Act 2003?
- d) Explain National Load Dispatch Centre?

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

Departmental Accounts Examination SAS Part-1
Session:07/2022
Paper:4
(Services Rules & Regulations)

Time Allowed: Three Hours

Maximum Marks:100

Note:-

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

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P T O

SAS PART-1
PAPER-4TH (Acts, rules & Regulations)
SESSION 7/2022

ues.: 4 4 (a)

			Marks
Ques.: 1	1(a)	Explain the instructions regarding payment of benefits to the employee covered under NPS in case of untraceable employee	10
		What types of withdrawals are allowed under NPS.	10
Ques.: 2	2(a)	1. A controlling officer refused 20 casual leave to male employee after 15 years of service. Comment 2. Explain the Quarantine Leave admissible to PSPCL employee	5+5
	2(b)	1. An Employee of PSPCL applied for refundable advance for purchase of Motor cycle and stated that the amount will be refunded in 48 Months equal installments. But DDO rejected that the installments of advance can not be more than 36 Months. Comment 2. An employee applied for 2 nd Non Refundable advance for purchase of his 2 nd House, DDO accepted but Audit objected. Comment.	5+5
Ques.: 3	3(a)	An Officer was promoted in the scale of RS. 8500/- on 11.03.2019. His Basic 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, 101800 And table of GP Rs. 8500 is 88800, 91500, 94200, 97000, 99200 Calculate pay up to 01.04.2020	10
	3 (b)	1. As per DOP state the powers to accept open, limited and single tenders for purchase of material. 2. As per DOP state the powers to accept open, limited and single tenders for works. 3.	5+5

Ques.: 4	4 (a)	<p>1. An employee retired from services on 31.01.2018 and asked PSPCL to revise gratuity. Earlier he got Gratuity of Rs. 10 Lacs and no TDS was deducted but after revised scales his gratuity was revised to Rs. 15 Lacs. DDO did not deduct TDS but audit asked to Deduct TDS. Comment as per instructions.</p> <p>2. What are the conditions under which Joining time is admissible</p>	5+5
	4 (b)	<p>1. An employee retired in the month of 07/2016 and submitted his retirement TA in the month of 09/2018. Comment whether his TA is admissible?</p> <p>2. TDS on Leave encashment was deducted by DDO over and above amount of Rs. 3,50,000/-. Comment in all cases if he is Govt. Employee and in case he is not a Govt employee</p>	5+5
Ques.: 5	5 (a)	<p>1. A Female officer applied for LTC for her husband and her Major dependent Son (age of 28 years). The authority stated that LTC is not admissible to her husband and Son as Husband is Income Tax payee and Son is 28 years Old. Comment.</p> <p>2. Can Major Punishment be awarded if the employee is served with show cause notice.</p>	5+5
	5(b)	Write in brief the different cases in which Ex Gratia can be paid. Also write the rates on which the Ex Gratia is paid.	10