

01/07/2023/37

**PUNJAB STATE POWER CORPORATION LTD.**

**Departmental Accounts Examination for SAS-I**

**Session-07/2023**

**Paper-1<sup>ST</sup>**

**(Works and Store Accounts)**

**Roll No.....**

**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) Support your answer with relevant rules/regulations.
- 3) Rough works 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 specially in the answer.

**Question 1.**

- a) Sony Pharma ordered 12,000 kg. of certain material at Rs.80 per unit. The purchase price includes excise duty Rs. 4 per kg in respect of which full CENVAT credit is admissible. Freight incurred amounted to Rs. 77,400. Normal transit loss is 3%. The company actually received 11,600 kg. and consumed 10,100 kg. of material. Compute cost of inventory under AS 2 and abnormal loss.
- b) On 1st December, 2021, Vishwakarma Construction Co. Ltd. undertook a contract to construct a building for Rs 85 lakhs. On 31st March, 2022, the company found that it had already spent Rs 64,99,000 on the construction. Prudent estimate of additional cost for completion was Rs 32,01,000. What amount should be charged to revenue in the final accounts for the year ended 31st March, 2022 as per Ind AS-7?

**(Marks: 10+10=20)**

**Question 2.**

- a) Define Cash Book
- b) Kinds of Repairs
- c) Treatment of small and low value items.
- d) Register of Rents

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



**Question 3.**

**Post the following transactions in the Cash Book of 'A' Division for the month of March, 2023**

Date	Transaction	Rs
01.03.2023	Opening balance	
	i) Currency notes and coins	590
	ii) Cheque in favour of contractor 'A'	500
	iii Revenue stamps	10
	iv) Self cheque	1,000
	v) Deposit of EMD from contractor 'B'	500
03.03.2023	Self-cheque got encashed	1,000
04.03.2023	Temporary advance of Rs. 1,000 to SDO for payment of salary to work charges by cheque.	
09.03.2023	Cancelled cheque already issued to contractor 'A'	
10.03.2023	Disbursed unpaid salary of staff.	400
12.03.2023	SDO Spent Rs 950/- for certain expenses and balance returned in cash.	
13.03.2023	Received EMD of contractor 'B'	500
17.03.2023	Sale of tender forms	50
23.03.2023	Paid to contractor 'B' 2nd running bill for construction of building Value of work done	40000
	<b>Deductions</b>	
	i) Security Deposit	2000
	ii) Material supplied to contractor	5000
	iii) Penalty	500
27.03.2023	Cheque issued for the staff salary	
	Gross Salary	28200



	<b>Deductions:</b>	
	i) GPF	800
	ii) HBA	400
	iii) Advance for furniture	300
	iv) Insurance Premium	350
	v) Income Tax	200
	vi) Misc. Advance	150
29.03.2023	Amount of LIC and Income Tax remitted through cheques.	
29.03.2023	After adjustment of unpaid salary, cash book closed	

(Marks: 20)

**Question 4.**

**Write the Accounting Entries for following transactions:**

- Encashment of Security Deposit (Other than Cash)
- For writing off of Obsolete Stock
- Adjustment of excess stock on physical verification
- Grant in aid received from Govt. of India.
- Payment of advance T.A on transfer.

(Marks: 20)

**Question 5.**

**a) Fill in the blanks:**

- Accounting Standard 10 relates to \_\_\_\_\_.
- Accounting Standard 29 relates to \_\_\_\_\_.
- While issuing U-Cheque, Group head \_\_\_\_\_ is debited.
- Divisional Officer (ME) shall complete capacity-wise status report for meters on \_\_\_\_\_ basis.
- Form No \_\_\_\_\_ is monthly statement of U-Cheques issued.
- In \_\_\_\_\_ the contractor engages to execute the work with all its contingencies for a fixed sum.
- The amount paid by the party towards deposit works should be credited to \_\_\_\_\_.



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Roll No

02072023/38

**Departmental Accounts Examination SAS Part-1**  
**Session:07/2023**  
**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.

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# Departmental Accounts Examination

Session – 07/2023

## Paper II - Revenue Accounts

Time Allowed : 3 Hours

Maximum Marks : 100

Q 1. Define :

- (a) IT and IT Enabled Services, Communication and electronics industry. (Marks 5)
- (b) Computerised billing of Temporary Supply Consumers. (Marks 5)
- (c) Consumer Grievance. (Marks 5)
- (d) Deficiency. (Marks 5)

Q 2.

- (a) Describe Power of Civil Courts as in respect of Unauthorised Use of Electricity and Theft of electricity Cases. (Marks 10)
- (b) Explain Cluster Substation. (Marks 10)

Q 3. Define Journal Entries for the following :

- (a) Adjustment of Security Deposit on Permanent disconnection of supply of Energy. (Marks 2)
- (b) Theft of Power. (Marks 2)
- (c) Interest on Consumer Security. (Marks 2)
- (d) Write down the Procedure and Function of Authorities involved in preparation of monthly Revenue Abstract and passing of Account Entries. (Marks 14)

Q 4.

- (a) If a defaulter Mr. A consumer makes payment of Rs. 11000. How the payment made by him would be adjusted towards outstanding dues of his bills. (Marks 5)

The outstanding amount against consumer Mr. A is as under :

Electricity charges of Current Bill	3000
Arrears from 1st April of current financial year	3000
Taxes ED% and other Govt. Levies	1500
Arrears of previous financial year as on 31st March	4000
Total Pending Bill	11500

- (b) Write instruction related to availing of sanctioned load/demand in phases. (Marks 10)

2



(c) A consumer with load/CD = 250 KVA but supply @ 440 Voltage.

(Marks 5)

Calculate Bill amount form following data :

Energy Charges	50000
Fixed Charges	10000
Peak Load Charges	5000
Voltage Surcharge	15%
ED/IDF Total	20%

Q 5. Prepare bill of M/s Jindal Alloys (PIU) whose Sanctioned CD is 2746 KVA for the period 21-11-22 to 21-12-22.

(Marks 20)

Dates	Readings		MDI
	KVAH	KWH	
21-12-2022	869488	868824	89.460
21-11-2022	840018	837561	89.001

Overall MF = 30

Fixed Charges Rate = 315/KVA

Energy Charges Ratio @ 6.49/KVAH

TOD off Peak Consumption = 555960 (KVAH)

Per Unit Rate should not go below Rs. 4.86/KVAH

Subsidy is allowable as per prevalent Rate allowed in Tariff of 2022-23.

3



Roll No. \_\_\_\_\_

**Departmental Accounts Examination for SAS part-1****Paper-3rd (Acts, Rules and Regulations)****Session 7/2023****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 16.5.2014

2. Attempt all the questions and part of questions must be attempted at one place.

3. Reference of relevant Rules/Regulations must be indicated in answers.

4. Missing data if any may be assumed but must be indicated in the answer.

Q-1. (a) A supplier writes to purchasing officer of PSPCL to convene a meeting before submission of tender to discuss some technical points. Purchasing officer agreed to convene such meeting. Discuss instructions in this regard. (M-5)

(b) A tender was floated for Rs.12 crores, for steel, for which tenderer deposited Rs.5 lacs as EMD. Is he eligible for order/contract? Explain with calculation. (M-5)

(C) In which cases works appraisal of firms is carried out. (M-6)

(d) What are instructions regarding "information" asked for in respect of allegations of violation of human rights? (M-4)

Q-2. (a) A share holder/Member asks the CMD to allow him to inspect the 'Books of Accounts' of PSPCL. CMD refused to allow such inspection. Comment. (M-5)

(b) Can partial "information" be supplied to applicant under RTI Act? Elaborate. (M-6)

(c) CE approved the changes in specifications of a lump sum contract which was originally accepted by works committee as the amendment was not involving additional financial commitment. Comment. (M-5)

(d) What action is taken if No bid is received within specified time duration of online Reverse Auction. (M-4)

P.T.O.



Q-3 (a) comment on following:-

1. Case relating to sale of spares valuing Rs.2 crore was referred to BOD for decision. (M-3)
2. Acceptance of modifications by WTD to a purchase proposal accepted by BOD. (M-3)
3. Oral directions by higher officials. (M-3)

(b) During pendency of a Purchase order/Contract, lower rates are received against another subsequent tender enquiry. What action is to be taken in such case. (M-5)

(c) What condition is to be got fulfilled for applicability of notification issued by Central Govt under section 9 of MSME Act? (M-6)

Q-4 (a) District forum refused to admit a complaint of consumer being a time barred complaint. What remedy is available with such consumer. (M-4)

(b) What action is taken by commission in case license granted under Section-14 of Electricity Supply Act-2003 is revoked? (M-8)

(c) Discuss the functions of body established to ensure integrated operations of power system in concerned region. (M-8)

Q-5 (a) Elaborate "Transitional Provisions". (M-8)

(b) What action could be taken by work-in-charge in case of abandonment of work by contractor? (M-12)

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Departmental Examination for SAS-1  
SESSION 07/2023  
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,

			Marks
es.: 1	1(a)	<p>An Officer was drawing Basic Pay Rs. 24320 + 6850/- GP= Rs. 31170 as on 01.01.2016. Next date of increment is 1 July 2016. He was promoted in the GP of Rs. 8500/- on 22.06.2017 and opted that the increment of promotion from the date of Next Increment. Calculate his basic pay in revised scales as on 01.01.2016 and onwards up to December 2019. He opted factor 2.59</p> <p>Table of GP 6850/- is 80300, 82700, 85200, 87800, 90400, 93100, 95900</p> <p>Table of GP 8500/- is 88800, 91500, 94200, 97000, 99900, 102900, 106000</p>	10
	I(b)	<p>1. Mentions the situations under which an employee can be placed under suspension</p> <p>2. Mention the orders against which the no appeal lies as per Punishment and and Appeal Regulations</p>	5+5
es.: 2	2(a)	<p>1. Under which circumstances an employee of PSPCL on his/her promotion can retain his next date of increment same. Comment with example.</p> <p>2. As per DOP state the powers to accept open, limited and single tenders as per works regulations</p>	5+5



	2(b)	<p>An employee retired from PSPCL service on 30.06.2013 and his pension was fixed at Rs.10,000/- p.m. Due to decision of disciplinary action following punishment was imposed against him.</p> <p>a. 5 % cut pension imposed for three years vide o/o no 275 dated 10.12.2013</p> <p>b. 10% cut pension imposed for two years vide o/o no 405 dated 01.03.2014</p> <p>c. 5 % cut in pension forever vide O/O No 425 dated 04.05.2014</p> <p>Calculate the pension of employee from time to time and after restoration</p>	10
Ques.: 3	3(a)	What are the facilities and concession admissible to the family members of an employee of the company who dies in harness	10
	3 (b)	<p>Comment:-</p> <ol style="list-style-type: none"> <li>1. Services of a probationer were terminated without giving any opportunity to present his defence on the ground that he is not regular employee of PSPCL</li> <li>2. The punishing authority disagrees with the findings of the enquiry authority</li> </ol>	5+5
Ques.: 4	4 (a)	<ol style="list-style-type: none"> <li>1. Explain the conditions on which the appointing authority may permit an employee to withdraw resignation in public interest.</li> <li>2. How the period of overstays of leave treated for increment, duty and leave?. Explain with relevant regulation of MSR</li> </ol>	5+5
	4 (b)	<ol style="list-style-type: none"> <li>1. An employee joined Company in 1997 and in 2003 applied for Scooter advance for his kids under GPF regulations for Rs. 50,000. DDO objected that his service is less than 8 years and rejected the advance. Comment</li> <li>2. An employee joined Company in 1997 and in 2010 applied for meeting expenses for Education under GPF regulations for Rs. 100,000. DDO objected. Comment</li> </ol>	5+5



Q. 5	5 (a)	<p>Write comments on the followings</p> <ol style="list-style-type: none"> <li>1. An Board employee retired on 31.01.2008 and assisted a BE in disciplinary proceedings on 15.02.2010</li> <li>2. An employee retired in 2018 and now in June 2022 asked PSPCL to revise his commutation from 30% to 40% stating that Pay commission is applicable from 2016. Dy CAO/P&amp;F office rejected the claim. Comment</li> <li>3. 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 of Air tickets. Comment</li> </ol>	5*3=15
	5(b)	<p>An employee retired from service in December 2018 and at time of retirement he got Gratuity of Rs. 10,00,000 and No TDS was deducted. In 2022 after revision of scales he got arrear of Gratuity of Rs. 7,00,000 but DDO deducted TDS. Employee claimed that up to Rs.20 lacs Gratuity is exempted. Comment</p>	5