Q.1. a) Fill up the blanks

i) The amount of a cancelled cheque is entered as a special.........................on the..........................in the Bank column.

ii) Interest payable for the year on.........................shall be proportionately divided over the average..........................and average..........................

iii) In joint presence of .........................and..........................shall be re-inspected.

iv) Total ..................................from each consumer shall be intimated on..........................the meters returned.

v) Entry for meters declared..........................is made in register of .........................meters.

Marks: 5x1=5

b) Whether following statements are true or false. Support your answer with relevant rules:

i) No reference to original regular ledger is given while claiming arrears of pay & allowances.

Marks: 5x1=5
ii) Interest on HBA to employees is calculated and adjusted on completion of recovery of Principal amount.

iii) Transit loss of coal is calculated both for weighed and unweighted coal wagons.

iv) Monthly consumption of oil is priced at current purchase rate.

v) No provision for supply of material is created.

 Marks: 5x2=10

c) Heavy balances are appearing under Blank Account Code 37.000 as on 31.3.10. State reasons for and steps to clear the same.

 Marks: 5

Q.2. a) Comment and quote rules in support of your answer

i) For allocation of expenditure on account of Pay & Allowances of construction charges A.O./Pay & Accounts, PSPCL, Patiala raised IUT bill to the concerned accounting units.

ii) For making inter-mediate payments on turnkey contract detailed measurement is recorded.

iii) Mobilization advance was allowed to contractor @ 10% of the estimated cost of the work.

iv) For tender notice for purchase of conductor got issued by CE/MM, PSPCL IUT bill was raised on A.O., CPC (M) by Public Relations Cell.

v) Cost of 54 poles was debited to laying of 11 KV feeder against the actual measurement of 48 poles.

 Marks: 5x2=10

b) Define and state in brief the accounting procedure for

i) Deposit work

ii) Turnkey Contract

 Marks: 2x5=10

Q.3 a) 

i) PSERC agrees to allow PSPCL arrears on account of revision of pay scales w.e.f. 1.1.2006 on actual basis through tariff order. How would ensure correct booking of the amount?

ii) Distinguish between intra corporations and inter corporations transactions. State procedure for settlement of each transaction.

 Marks: 5x2=10
iii) Differentiate between imprest and temporary advance.  
   Marks: 4x3=12

b) How would treat the following in Contractors running bill?  
   State the classification also.

   i) Secured advance as per previous bill.
   ii) Upto date work done and measured.
   iii) Fine for poor quality of work.
   iv) Recovery of Chowkidar's wages engaged on behalf of contractor.
   Marks: 2x4=8

Q.4  

a) Prepare Accounting Entries to adjust the following:-  

   i) Electricity dues outstanding against various Pb. Govt.  
      departments were adjusted against repayment of State Govt.  
      loans-became due for repayment.
   ii) Interest on interest bearing Refundable deposits from  
      consumers.
   Marks 3x2=6

b) Describe the accounting procedure for funds received under  
   Accelerated Power Development Programme.

c) State the departure, if any, made by PSPCL in accounting for  
   booking of arrears of Pay and Allowances and subsidy from  
   Pb.Govt. for free agriculture supply.  
   Marks: 6+6+8=20

Q.5  

Enter the following transactions in Cash Book of Sr.Xen A Divn, PSPCL for the  
month of March, 2011.

1.3.2011  
   Chest contents:-
   Demand draft from Contractor Mr. X for EMD (yet to be recorded in  
   cash book) Rs.10,000/-  
   Cheque favouring contractor Mr.Y Rs.5,000/-
   Receipt for imprest granted to Mr.Ashok Kumar JE Rs.2000/-

1.3.2011  
   DD deposited into Bank. Issue self cheque for Rs.4000/-

2.3.2011  
   Recouped imprest with Sh.Ashok Kumar JE for payment for purchase  
   of stationary Rs.1575/-

4.3.2011  
   Issued temporary advance to Sh.Pawan Kumar JE for making freight  
   payment on material Rs.3000/-

7.3.2011  
   Received from Guest Chowkidar (i) charges for Guest House use  
   Rs.500/- & sale of old news papers Rs.300/-
Amount deposited into Bank
Paid to contractor for laying 11 KV feeder on turnkey basis.
Bill amount Rs.100000/-
Recoveries (i) Security deposit @ 5% (ii) for material supplied Rs.5000/-

15.3.2011
Granted non-refundable GPF Advance to Mr. Vijay UDC Rs.100000/-.
Made final GPF payment to family of deceased employee Rs.2,50,512/- including Rs.10000/- as DLI.

21.3.2011
Paid to retiree (i) Gratuity Rs.455650/- (Less recovery of Misc. Advance Rs.10000/- & interest on HBA Rs.5512/- (ii) Commuted Value Rs.400000/- and Leave Encashment Rs.285000/-.

22.3.2011
Paid solatium to family of deceased employee Rs.500000/-.

25.3.2011
Paid to contractor Mr. J on running account.
Work done & measured Rs.200000/-
Advance payment Rs.50000/-
Secured Advance Rs.60000/-

In previous bill the gross amount was Rs.160000/- including Rs.125000/- for work done and measured. Recoveries effected Security @ 5%, Material Supplied, Rs.10000/- & Fine for delay Rs.400/-

31.3.2011
Adjustment of salary for March, 2011
Gross Amount Rs.2500000/-
Deductions/Recoveries
GPF Sub & advance Rs.200000/-
Income tax Rs.5000/-
Advance of pay Rs.10000/-
Excess paid in Feb. 2011 Rs.550/-
LIC Premium Rs.1550/-
Interest on HBA Rs.2500/- & Computer Advance Rs.1700/-

31.3.2011
Cash Book closed as per Rules.

Marks: 20
Q.1.  

a) Write short notes on the following:

i) Service Connection Order (SCO)  
ii) Disconnection Order (DCO)  
iii) Reconnection Order (RCO)  
iv) Meter Change Order (MCO)  
v) Sundry Job Order (SJO)  

Marks: 10

b) Prepare energy bill of net & gross amount of a consumer for the month of Jan.2011 from the following data:

i) Connected Load  
ii) Reading Kwh consumption= 120 KW  
    Kvaah consumption= 12500  
    13000  
iii) Supply Voltage  
    11 KV  
iv) Nature of Load  
    A Restaurant on G.T. Road

Page 1 of 4
v) Cost of Metering equipment Rs.12,000/- (consumer's own)
vi) MDI recorded 150 KVA

Marks: 10

Q.2

a) Write down the tariff applicable to the following:

i) AP High Technology.
ii) Govt. aided Hospitals.
iii) Single Phase Toka Machine of 5 BHP.
iv) Irrigation Headworks.
v) Fish Farming.

Marks: 5

b) Write short note on the following:
i) MMC for street Lighting
ii) MMC for seasonal industry.

Marks: 5

c) A three phase connection of a Hotel & Restaurant was checked by the Enforcement on 8.11.2010 & found following load connected at the premises against a sanctioned load of 38,450:-

i) Lamps = 124 No.
ii) Tubes = 36 No.
(energy saver 18W each)
(un-standard Make)

iii) Plugs = 32 No.
iv) Fans = 20 No.
v) Power Plug = 15 No.
vii) 3 Phase Power Sockets = 2 No.
(vi) Window type ACs = 10 No.
(Un-standard Make)

viii) Gysers = 8 No.
ix) Water Pump (1 BHP) = 1 No.

Compare the load as per the latest instructions and work out the charges recoverable from the consumer to regularize the unauthorized load, if any.

Marks: 10

Q.3

a) Prepare a bill of an LS consumer from the following data:

Sanctioned Connected Load = 2959 KW
Sanctioned Contract Demand =3100 KVA
Max. Demand Recorded =3300 KVA
Consumption KWH =6,50,000
KVAH =7,60,000
Supply Voltage =66 KV
Nature of Industry =Induction Furnace
Cost of Metering equipment =Rs.60,500

b) Write a detailed note on voltage surcharge leviable to DS/NRS/BS/LS category of consumers.

Marks: 10

Q.4. a) Prepare a bill of an LS consumer from the following data:-
Sanctioned connected load =1300 KW
Sanctioned Contract demand =1050 KVA
Max. Demand Recorded =3300 KVA
Consumption KWH =2,75,000
KVAH =3,70,000
Max. Demand Recorded =1100 KVA
Supply Voltage =400 V
Nature of Industry =General Industry

Marks: 10

b) Consumer had got AP Tubewell connection under drip sprinkler system (Priority), but during checking it has found that connection was being used for a crop of wheat instead of vegetable/horticulture and hence the connection was disconnected on 26.12.2010. Now the consumer wants to reconnect the Tubewell connection. Give your comments.

Marks: 5

c) What is the procedure to refund the arrears pertaining to the audited period.

Marks: 5

Q.5 a) What do you mean by unauthorized use of electricity? Explain the procedure to deal with such cases (UUE)

Marks: 10
b) What do you know about Peak Load Hour Restrictions? Is there any penalty for violation of these restrictions? Can a consumer get exemption, if so how?

Marks: 5

c) A consumer has already 2 No. stand by DG sets of capacity 1000 KVA each. Now he wants to install DG set of capacity 750 KVA as stand by. What are instructions/procedure to install DG sets as stand by?

Marks: 5
SAS-1/36/110711
PAPER-III (ACTS, RULES & REGULATIONS)

Time Allowed: 3 Hours

Books allowed:

As per revised syllabus issued vide Office Order No.27/Exam/120/Vol.2 dated 25.9.2009.

NOTES:

i) Attempt all questions and part of a question may be attempted continuously at one place.
ii) Support your answer with relevant Rules/Regulations.
iii) Missing data, if any, may be assumed, but must be indicated specifically in the answer.
iv) Rough work should be done on the space provided for in the answer sheet at Page No.2.

Question No.1

a) Write down the power of Chief Engineer for purchase of material including T& P items (other than special T&P) against sanctioned estimates (under limited tender system) for specific works.

b) What is the time limit for filing appeal in Appellate Tribunal for electricity against orders made by the appropriate commission under Electricity Supply Act, 2003?

c) What are the provisions for payment of subsidy by the State Government under Electricity Supply Act, 2003?

Marks: 5+8+7=20

Question No.2

a) Write down a note on redeem-ability of stock.

b) Write down a note on employment of near relatives of Board/PSPCL employees in companies or firms.

Marks: 5+15=20
Question No. 3

a) What are the consequences of theft of energy by a Board/PSPCL's employee?
b) Write down ten cases which shall be referred to the WTDs for decision under the second schedule of the Regulations of Conduct of Business, 1980.

Marks 8+12=20

Question No. 4

a) Write down a note on Limited Tender, authority to accept, authority to approve invitation of limited tender and value upto which limited tenders may be invited in emergent cases under Works Regulation, 1997.
b) What are the provisions relating to enforcement of order of the District Forum, the State Commission or the National Commission under the Consumer Protection Act, 1986?

Marks: 10+10=20

Question No. 5

a) What are the provisions regarding order preference for issue of purchase orders and Rates de-escalation under Purchase Regulation, 1981?
b) What are the powers of SEs for sanctioning of rent of buildings and land hired for office and stores accommodation?

Marks: 12+8=20
Q.1 A JDM appointed on 22.8.1978 was promoted as Draftsman on 2.4.1986 and further Divisional Head Draftsman on 9.11.2002. His pay on 1.1.1986 was fixed as Rs.1640/- in the scale of 1200/2200. He was allowed proficiency step up benefit on 2.4.1994 and second time bound promotional scale as JDM on 22.8.1994 in the scale of 1800/3200. His pay in the revised scale of 1996 was fixed in the scale of 6300/10700. He remained on extraordinary leave with effect from 3.4.1999 to 2.5.1999 and promoted as CHD on 5.4.2006. He requested for grant of 23 year promotional benefit which authorities allowed. Fix his pay from time to time and date of increment after promotion as CHD in the revised scales also.

Marks: 20

Q.2. a) Mr. A CE was transferred from Amritsar to Patiala. He submitted his transfer TA claim of first class Railway fare as per his entitlement plus daily allowance as admissible. He transported his car which he was maintaining. Is the officer...
entitled for transportation of his car and if so at what rate and upto what extent.

b) The family of PSPCL employee who dies while in service applied for TA advance. As TA advance may take some time and the family needs money. What are the instructions in this regard?

c) An officer who retired from Ludhiana which is his home town receives summons to appear before inquiry officer at Bathinda. What is admissible to him under TA Regulations?

d) An employee of PSPCL performs journey to appear in an obligatory examination and when he reached the examination centre he was informed that examination has been cancelled till further orders. He submitted his TA claim. He never claimed any TA for this purpose. Please comment.

Marks: 4x5=20

Q.3. a) Sh. Dinanath, JE died on 29.12.2010. His balance in GPF account (including interest) was Rs.6.00 Lacs. He leaves behind his widow wife, minor son, unmarried daughter and married son. He had not made any nomination in favour of member of his family. What are the provisions of GPF in this case?

b) A Board employee working as Lineman contracted a small pox. He applied for casual leave of 21 days. Comment the admissibility of his casual leave with reference to the rules.

c) Sr. Asstt. applied for grant of non-refundable advance of Rs.75,000/- from GP Fund on 15.1.2011 for the marriage of his daughter fixed for 12.2.2011. But his advance was sanctioned on 15.2.2011. Comment.

d) Can an employee who was served Show Cause Notice be awarded major punishment?

Marks : 4x5=20

Q.4 a) Sh. Jiwan Lal, JE submitted his resignation from PSPCL by giving three months' notice on 1.1.2011 but on 2.2.2011 he requested the appointing authority for withdrawal of resignation. Comment.
b) Er. Des Raj, working in Punjab Government office where non-contributory Government Provident Fund is applicable permanently transferred in the PSPCL. How his GP Fund be treated.

c) Define
   i) Head of Department
   ii) Paternity leave and under what conditions it can be granted and refused.

Marks: 5+5+5+5=20

Q.5 a) Can a competent authority dispense with the production of a Medical Fitness Certificate in respect of a candidate who has already directed to appear before Medical Authority and has been declared unfit.

b) Under what circumstances joining time can be extended.

c) Er. Ram Pal was on granted leave from 15.6.2005 to 14.6.2010 but the officer did not join duty till 31.3.2011 and the competent authority initiated the process for his removal from the service. Comment.

d) Distinguish between censure, withholding of promotion and non-selection to a selection post.

Marks: 4x5=20