

Roll No. _____

15/12/2018/83

Departmental Accounts Examination for
Engineer Officers
Session 11/2018
PAPER - 1st
(Works Accounts)

Time Allowed: 3 Hours

Max Marks - 100

Books allowed:

As per syllabus issued vide office Order No.23/Exam.120/Vol.3
dated 16.5.2014

NOTE:

- i) Attempt all the questions and part of a question continuously at one place.
- ii) Support your answer with relevant rules/regulations.
- iii) Rough work should be done on the space provided for in the answer sheet at Page - 2.
- iv) Missing data, if any, may be assumed but must be indicated in the answer.

Question No. 1

- a) Explain two part bid and three part bid under Works Regulations.
- b) What is tender? Explain different kinds of tender.

Marks 10+10=20

Question No. 2

From the following data, work out the rate per Kilometer of running of vehicle for Corporation's (PSPCL/PSTCL) works and other than Corporation's work by indicating Direct and Indirect charges separately.

Assumed life of the Vehicle	= 5 Years
Annual Mileage	= 45000 kilo meters
Capital Value	= Rs. 972000/-
Value of Garage	= Rs. 45000/-

Detail of Annual Direct and Indirect Charges:

Employee cost	= Rs. 67500/-
Repair & Minor replacements	= Rs. 22500/-
Mtc. And Repair of Garage	= Rs. 4500/-
Fuel & Lubricants	= Rs. 130500/-

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Depreciation - 90% value divided by life
Interest @ 13.5% p.a.
Departmental Charges @ 27.5%
Supervision Charges @ 10.00%

Marks 20

Question No. 3

- a) Which points would require to make a special reference by the deciding authority at the time of disposal of cases relating to shortage/loss due to missing parts of damaged transformers?
- b) ~~How a mistake in the Cash Book of Divisional Office is corrected?~~
- c) No work should be carried out until a detailed technical estimate has been sanctioned. Is there any exception to this general rule?
- d) Name the authority competent to black list or debarring any firm from business dealings with PSPCL.

Marks 5+5+5+5=20

Question No. 4

(a) Explain the following:

- i) Works expenditure and work outlay
- ii) Imprest and temporary advance
- iii) Administrative approval and Technical sanction

Marks 3X4=12

(b) Give correct nomenclature to the following Account Codes:

- i) 75.616
- ii) 75.127
- iii) 47.309
- iv) 75.761

Marks 4X1=4

(c) Mention chargeable account codes in respect of the following:

- i) Provision for liability for expenses
- ii) Stale cheques
- iii) Loss on sale of Fixed Assets- Vehicles
- iv) Travelling Expenses

Marks 4X1=4

②

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Question No. 5

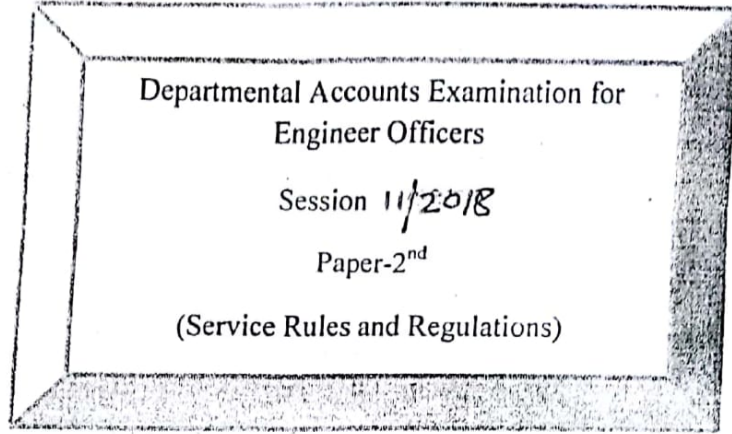
- (a) If a U-Cheque in transit is lost, then how IUT Bill is settled.
- (b) Explain the cash purchase under Purchase Regulations.
- (c) Discuss the duties to be performed by Sr. Xen in respect of Works Accounts.

Marks 5+5+10=20

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Engineer Officer, Service Rules & Regulations, Paper-II

Que. No.		Marks
1(a)	Mr Y Peon remain absent from duty from 01.08.2011 to 10.10.2011. The period of absent was decided as EOL vide office order dated 15.08.2018. Please fix the pay of Mr Y upto date from the following particulars quoting the relevant Regulations. i) Date of Annual increment 01.06.2011 ii) Pay as on 01.06.2011 9020+1550 GP	10
1(b)	An officer posted at ludhiana (with Grade pay of Rs.9600/-) attended a training course at Kolkatta from 20.12.2016 to 27.12.2016 and claimed the following in his TA Bill with regard to this journey. > Local Mileage by own car on 20.12.2016 Rs.30 (5 KMs @ Rs.6 per KM) > AC Bus Fare from Ludhiana to Chandigarh on 20.12.2016 Rs.250 > Taxi Charges at Chandigarh on 20.12.2016 Rs.350 > Air Fare from Chandigarh to New Delhi 20.12.2016 Rs.6000 > Air Fare from New Delhi to Kolkatta on 20.12.2016 Rs.10000 > Daily allowance from 20.12.2016 to 27.12.2016 @Rs.300 per day > Air Fare from Kolkatta to Chandigarh (Direct Flight) on 27.12.2016 Rs.12000 > Taxi Charges at Chandigarh on 27.12.2016 Rs.350 > AC Bus Fare from Chandigarh to Ludhiana on 27.12.2016 Rs.250 > Local Mileage by own car on 27.12.2016 Rs.30 (5 KMs @ Rs.6 per KM) He was provided Boarding/Lodging and free conveyance at Kolkotta. Comment with reference to relevent instructions.	10
2(a)	An officer after availing study leave quits service. What amount is recoverable from officer in this case.	5
2(b)	Leave sanctioning authority sanction half pay leave because earned leave balance was not sufficient to cover the entire period of earned leave applied for.	5
2(c)	What are the conditions under which joining time is admissible?	5
2(d)	While using a computer mention the shortcut keys for the following :- i) For double line spacing. ii) For searching a file and folder. iii) To justify a paragraph. iv) To replace text. v) To open old workbook.	5
3(a)	Calculate the Basic Pension and Gratuity Payble to Mr X from the following particulars. (i) Date of Joining in Board/PSPCL 11.01.1995 (ii) Date of Retirement 30.06.2018 (iii) Period of EOL 15.10.2014 to 30.04.2015 (iv) Last Pay drawn Rs.35460	10
3(b)	Mr Sham who retired as Supdt. Grade I represented to count his adhoc service of 1 year 2 months rendered as LDC towards pensionary benefits. State the conditions required to be fulfilled for the same.	5

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- 3(c) As an Assistant Engineer in charge of a DS sub division you are facing shortage of staff for revenue work. Draft a letter to your Senior Executive Engineer explaining how it is affecting PSPCL financial interest as well as addressing the consumer billing complaints. 5
- 4(a) Comment on the following :
- i) Non-refundable advance was sanctioned to an employee after marriage of his son though he applied for the same one month ahead of the ceremony.
 - ii) A PSPCL employee died on 25.06.2018 having balance of Rs.475600/- in his GPF A/C. He left behind his widow besides a minor son, a married son and a married daughter without any GPF nomination. The payment of GPF was released to his widow.
 - iii) Third non-refundable advance was applied by an employee for repair of his house 3 years after drawl of second advance for this purpose.
 - iv) A PSPCL officer applies for advance from GPF to repay a personal loan taken from a bank. 4*2.5=10
- 4(b) State the grounds on which orders of punishment can be revised by the competent authority. 5
- 4(c) Differentiate between Honorarium and Fees. 5
- 5(a) Write a note on the following as per Employee Conduct Regulations:-
- i) Theft of energy, held or connivance of an employee in theft. 7
 - ii) Sexual harassment of working women.
- 5(b) How is the period of overstayal of leave treated for increment duty and leave ? Explain with relevent regulation. 5
- 5(c) Under which circumstances an employee shall be deemed to have been placed under suspension? 8

DEPARTMENTAL ACCOUNTS EXAMINATION
FOR
Engineering Officers
SESSION-11/2018
PAPER-3rd
(REVENUE ACCOUNTS)

Time allowed: Three Hrs.

Maximum Marks : 100

Books allowed:

As per syllabus issued vide Office Order No.23/Exam.120/Vol.3 dated 16.5.2014.

NOTE :

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Q. 1. (a) Prepare the Energy bill of Mr. Ram Lal of Ludhiana City for the period 12-07-2018 to 20-08-2018 (for 39 days) from the following available datas :

Sanctioned Load	:	44.330 KW
Sanctioned Contract Demand	:	49.255 KVA
Catagory	:	Non-Residential Supply

Consumption :

KWH	:	9988	
KVAH	:	13531	
MDI	:	41 KVA	
Meter Rent	:	Rs. 41	(15 Marks)

Q. 1 (b) Can installments be made of Current Energy bills ? If yes, state the competent authority.
 (5 Marks)

Q. 2. (a) Calculate maximum Contract Demand of an applicant who want to apply new Connection with following loads :

- i) 5 Nos. Electric Motor (Single Phase) 4 BHP each
- ii) 2 Nos. Electric Motor (Three Phase) 50 BHP each

- iii) 5 Nos. Power sockets (Three Phase)
- iv) 3 Nos. Power sockets (Single Phase)
- v) 10 Nos. Wall sockets
- vi) 15 Nos. Fans
- vii) 1 No. Air Conditioner unit (10.120 KW)
- viii) 5 Nos. Air Conditioners (without rating)
- ix) 21 Nos Light Point

(Out of these one light point is used for 13 Nos. Yard Lighting Tubes 100 W each)

- x) 2 No. Motors are used with approved change of switch 50 BHP and 60 BHP.

Q. 2. (b) What types of complaints/grievances can be taken by the Forum ?

Q. 2. (c) What do you mean by Rounding of Energy Bill ? (12+4+4=20 Marks)

Q. 3. (a) Under how many categories the feeders have been divided for proper implementation of Power Cuts other than Rural Feeder, Explain. (10 Marks)

Q. 3. (b) What is meant by "Theft of Electricity" under Section 135 of the Act ? Who is Authorized Officer / Official to enter consumer premises for checking , inspection for detection of Theft of Electricity ? Also write the rates of compounding charges in case of theft of electricity in various categories of consumers. (10 Marks)

Q. 4. Write short notes on the following :

- (i) Energy Audit for Industrial Units having load exceeding 500 KW/KVA.
- (ii) Essential services
- (iii) Defective MDI
- (iv) Voltage Surcharge. (4x5=20 Marks)

Q. 5. (i) Explain the instructions regarding Change of Mode of Supply.

(ii) What steps to be taken for reduction of T & D .

(iii) Explain time limit of issue of Demand Notice and validity of Demand Notice.

(iv) What action you will suggest to a prospective consumer in given situations :

Feasibility clearance given on 25-10-17 and consumer want to register A & A form on

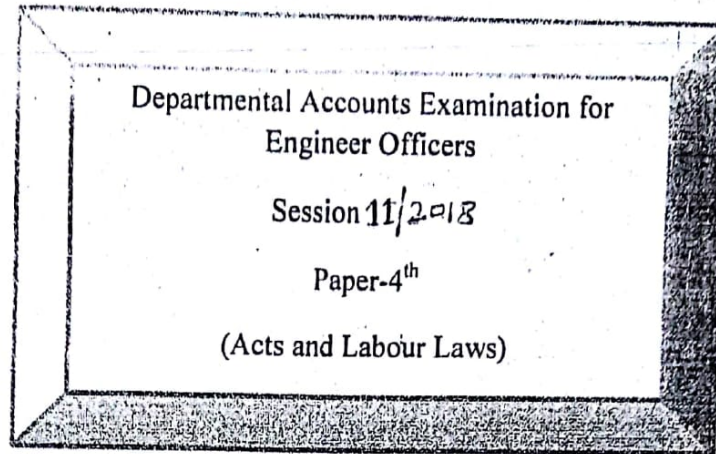
(i) 1-12-2017

(ii) 28-12-2017

(4x5=20 Marks)

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Roll No. _____



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(2)

Question 1: Answer the following in short and precise manner.

- (a) If same kind of information is asked by more than one citizen, should it be made available to all the requesters under RTI act?
- (b) If information asked for is too big, can it be denied? How much information can be asked in one application under RTI act?
- (a) Fee for filing application under RTI. Should BPL applicants be charged additional fees for providing information requested by them?
- (b) Reena purchased one litre of pure desi ghee from a shopkeeper. After using it, she had a doubt that it is adulterated. She sent it for a laboratory test which confirmed that the ghee is adulterated. State reliefs available to Reena, if she complains and the consumer court is satisfied about the genuineness of the complaint.

5+5+5+5=20

Question 2: Answer the following in respect of Factory Act -1948

- i. Which of the following does not constitute Manufacturing process as per Factories Act, 1948?
 - (a) Laundry & carpet beating
 - (b) Stitching old gunny bags
 - (c) Imparting training
 - (d) Bidi making
- ii. Which of the following does not constitute Manufacturing process as per Factories Act, 1948?
 - (a) Receiving news on reel in a teleprinter
 - (b) Exhibition of film process
 - (c) Finished goods & packing thereof
 - (d) All of the above
- iii. Worker for the purpose of Factories Act, 1948 means a person employed directly or by or through any agency, but does not include:
 - (a) Member of the Armed Forces of the Union
 - (b) Person earning more than Rs 6,500
 - (c) Person earning less than Rs 6,500
 - (d) Govt. officials
- iv. Whether Piece-rate workers can be workers within the definition of 'worker' as per Factories Act:
 - (a) Yes
 - (b) No
 - (c) Partially
 - (d) Never
- v. Which of the following is a worker as per Factories Act?
 - (a) Contractor
 - (b) Partner
 - (c) Independent agent
 - (d) Piece rated workers
- vi. Which of the following is not a worker as per Factories Act?
 - (a) Munim
 - (b) Worker in canteen of the factory
 - (c) Worker cleaning Plant and Machinery
 - (d) Contractor

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- vii. Which of the following shall be considered as worker for the purpose of Factories Act?
- Person receiving remuneration
 - Person receiving no wages
 - Apprentice
 - All of the above
- viii. All doors, windows and other framework which are of wooden or metallic shall be painted or varnished in.....(years/Months)
- ix. Which committee shall be responsible for hazardous substances?
- x. Compensatory holidays should be allowed either in the same month in which the holidays became due or within next ____month.

10*2=20

Ques 3(a): A Micro Small and Medium Enterprise firm entered in a contract with PSPCL to supply goods for Rs 100000. PSPCL has made the payment after 70 days from receipt of material. As per contract, interest on delayed payment is agreed @15% annum. Assume Bank rate by RBI as 8%.

Calculate Interest on delayed payment payable to a firm covered under MSME act in following situations

- Payment term as per contract is 60 days from receipt of material
- Payment term as per contract is 40 days from receipt of material
- No period for payment term defined in agreement.

3+3+4=10

Ques 3(b): Who will be covered under the definition of the "EMPLOYEE" under Employees Provident Fund Act-1952?

- Working Partner in a Firm
- Part time sweeper for daily cleaning
- Worker paid per item produced (Paid per piece)
- Contractor Himself working without wages
- Apprentice not covered under Apprentice act

5 marks

Qus 3(c) Calculate monthly "basic wage" of employee from following details under Employees Provident Fund Act-1952?

i. Basic pay	:Rs 5000 Per month
ii. Dearness allowance	:Rs 2500 per month
iii. Shift allowance	:Rs 400 per month
iv. Diwali Gift from employer (yearly)	: Rs 5000
v. Annual bonus	: Rs 3000
vi. Leave wages (yearly)	:Rs 3600

5Marks

Ques 4(a) A person carrying on industry, etc., and to allow emission of air pollutants more than the standard laid down by State Board. What may be the consequences as per Air prevention and control of pollution act, 1981?

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(4)

Que 4(b) You have been posted in State pollution control board as an officer on deputation and has acted as per law against a firm. Firm has filed a suit personally against you and for stay in a civil court against your order. Comment on situation as per provisions of the act.

Ques 4 (c): Explain accident arising out of and in the course of employment under workmen compensation act.

5+7+8=20

Ques 5: Provide the authority/person to whom following power/duties has been given/assigned as per Electricity act-2003

- i. To Issue National tariff policy
- ii. To Grant a distribution licence in Punjab
- iii. To Monitor grid operations in North India
- iv. To exercise supervision and control over the inter-State transmission system
- v. To undertake transmission of electricity through inter-State transmission system;
- vi. To build, maintain and operate an efficient, co-ordinated and economical inter-State transmission system or intra-State transmission system, as the case may be
- vii. To specify electricity supply code
- viii. To determine tariff for retail sale in Delhi
- ix. To determine tariff for generating plant of NTPC in UP supplying electricity to Punjab
- x. To make Rules for the payment of fees for application for grant of licence for transmission

10*2=20