

Roll No: .....

**PUNJAB STATE POWER CORPORATION LTD.**

**Departmental Accounts Examination**

**ENGINEER OFFICERS**

**Session-05/2018**

**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 16.05.2014.

**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 work 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.

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**Q.No.1**

- (i) How the value of Assets like Vehicles, Furniture and Fixtures or office equipment declared by the Competent Authority as unserviceable will be adjusted?
- (ii) Distinguish between Revised Estimate and Supplementary Estimate.

- (iii) What precautions should be taken to avoid double payment to a contractor?
- (iv) What is the procedure to settle the transaction in case loss of U-Cheque in transit?
- (v) What is Repair and Maintenance? Explain its various Kinds.

**(Marks: 5X4=20)**

**Q.No.2**

- (a) Explain the procedure for processing of Tenders.
- (b) Calculate the opening balance out of the following:-

	<u>Amt. in Rs.</u>
• Currency notes and coins(excluding one torn note of Rs.100/-)	- 1,350
• Imprest receipt	- 1,800
• Deposit receipt	- 10,000
• Revenue stamps	- 30
• Self cheque	- 5,000
• EMD in shape of demand draft (Not yet entered in Cash Book)	- 6,500
• Service postage stamps	- 140
• Unpaid Salary	- 6,631

- (c) Name the correct Account Code to the following:-
- i) Land under full title.
- ii) Surplus assets.
- iii) Deposit received under burnt meters.
- iv) General Provident Fund.
- v) Revenue from sale of power-monthly minimum charged-Domestic.

**(Marks: 10+5+5=20)**

**Q.No.3**

From the following data, workout the rate per kilometre of running of vehicle for Corporation's works and other than Corporation's work for indicating direct and indirect charges separately:-

- Assumed life the Vehicle =8 years
- Annual Mileage =30,000 Kilo Meters
- Capital Value =6,48,000/-
- Value of Garage =30,000/-

Detail of annual direct and indirect charges:

- Employee Cost =45,000/-
- Repair & minor replacements =15,000/-
- Mtc. and repair of garage = 3,000/-
- Fuel & lubricants =87,000/-
- Depreciation-90% value divided by life
- Interest @ 13.5% p.a.
- Departmental Charges @ 27.5%
- Supervision Charges @ 10%

**(Marks: 20)**

**Q.No.4**

- a) Write down the canons of Financial Propriety relating to expenditure?
- b) What are the basic principles of management?
- c) Explain in short the procedure adopted to get repaired a transformer damaged during warranty period.

**(Marks: 10+5+5=20)**

**Q.No.5**

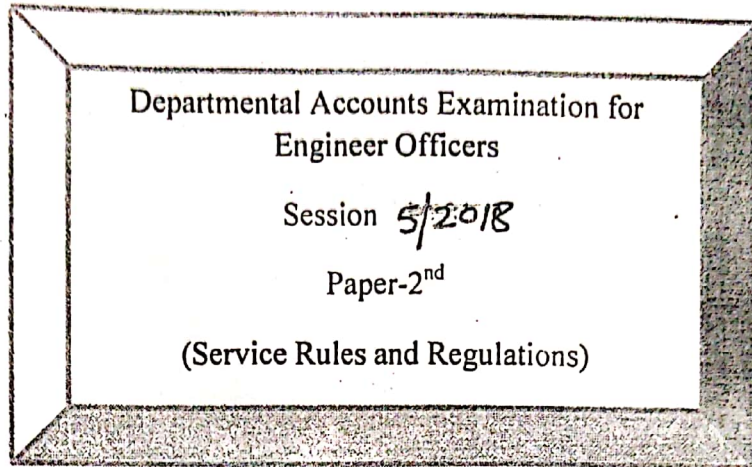
- a) In case of real urgency, a work can be commenced in the absence of sanctioned estimate, who is competent to decide the urgency?
- b) What is the cost of building purchased/constructed as per Basic Accounting Principles and Policies?

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



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Maximum Marks 100

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	Engineer Officers Exam: Paper-II (Service Rules and Regulations)	Marks									
<p><b>Ques.: 1</b></p>	<p>i) A PSPCL employee received the following income in addition to his pay and allowance during the year 2017-18:-</p> <table border="1" data-bbox="272 315 1198 595"> <tr> <td>i.</td><td>Tuition fees received from an evening college for teaching after office hours</td><td>Rs. 15000</td></tr> <tr> <td>ii.</td><td>Fees received as paper setters from Punjabi University, Patiala</td><td>Rs. 5000</td></tr> <tr> <td>iii.</td><td>Interest on securities.</td><td>Rs. 5000</td></tr> </table> <p>How much amount is required to be deposited into Corporations Account?</p> <p>ii) Calculate the Net Qualifying Service for Pension purpose from the following data:-</p> <ul style="list-style-type: none"> <li>• Date of Retirement(Superannuation) 31.07.2014</li> <li>• Date of Appointment (FN) 01.07.1990</li> <li>• EOL on Private affairs 01.10 2010 to 31.3.2012</li> </ul> <p>iii) The T&amp;D losses of the office of CE/Operation, Border Zone are 25%. Write a D.O. letter from Director/Distribution to the Chief Engineer to take the following actions:-</p> <ol style="list-style-type: none"> <li>i. Submit report on reasons for high T&amp;D losses and proposals to reduce the same.</li> <li>ii. Warn field officers that if losses do not reduce then strict action will be taken.</li> </ol>	i.	Tuition fees received from an evening college for teaching after office hours	Rs. 15000	ii.	Fees received as paper setters from Punjabi University, Patiala	Rs. 5000	iii.	Interest on securities.	Rs. 5000	<p style="text-align: right;">5+5+10=20</p>
i.	Tuition fees received from an evening college for teaching after office hours	Rs. 15000									
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iii.	Interest on securities.	Rs. 5000									
<p><b>Ques.: 2</b></p>	<p>Comment on the following:-</p> <p>i) A deceased employee leaves behind only an unmarried daughter of 28 years age. Is she entitled to family pension?</p> <p>ii) An employee under suspension has been granted 7 days casual leave on account of his illness.</p> <p>iii) An employee proceeded on earned leave of 300 days. He was paid HRA for the entire leave period.</p> <p>iv) An officer while on tour by car, paid toll tax. He claimed the payment of toll tax, while submitting his TA Bill.</p>	<p style="text-align: right;">(5+5+5+5)= 20</p>									

marks

Ques.: 3

- i) An employee has submitted his resignation. But in meanwhile he changed his mind and wants to withdraw his resignation after 75 days. Comment.
- ii) A female employee availed maternity leave on account of miscarriage w.e.f. 1.6.2017 to 31.7.2017 and applied for sanction to which sanctioning authority refused. Comment.
- iii) CAO re-delegated his financial powers to purchase non-recurring contingent items up to Rs. 1000 at a time to his Dy.CAO who further delegated these powers to Accounts Officer working under him to purchase these items up to Rs.500 at a time at his own risk and responsibility. Comment
- iv) 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. Comment.

(5+5+5+5)= 20

Ques.: 4

- i) A PSPCL employee was drawing Basis pay of Rs. 38,000 on 1.1.2017. Balance in his GPF a/c as on 1.4.2017 was Rs. 2718870. His monthly subscription to GPF during the year 2017-18 was Rs. 12,500 p.m. Calculate the interest to be credited to his GPF account for the year 2017-18. Rate of interest on GPF as under:
 

1.04.2017 to 30.09.2017	7.9%
1.10.2017 to 31.12.2017	7.8%
1.01.2018 to 31.03.2018	7.6%
- ii) A Corporation employee applies for advance from his GPF to repay personal loan of Rs. 50,000 taken from a money lender. Comment.
- iii) What is the difference between Tier-1 and Tier-2 NPS account?

(10+5+5)= 20



(4)

Ques.: 5	<p>i) A GPF subscriber was reported to be missing. What are the instructions regarding allowing interest on the balance of missing subscriber.</p> <p>ii) An official remained on extra ordinary leave w.e.f. 1.6.2004 to 16.7.2006. CE being an appointing authority sanctioned the EOL to which Audit did not admit. Comment.</p> <p>iii) Third non-refundable advance was sanctioned to an employee for repair of the house 3 years after drawl of 2<sup>nd</sup> advance for this purpose.</p> <p>iv) An official applied for paternity leave for 30 days during the confinement of his wife to which the authority did not admit. Comment</p>	5+5+5+5=20

(2)

**Paper- III  
(Revenue Accounts )**

- Q. No. 1 (a) Connection was released under AP Feeders for Dairy farming. Bill was issued under AP free category by the Sub Division. Is the action taken by Sub Division correct or not. Explain with relevant instructions in this respect.
- b) Write down the contents and the timeline for the issue of demand notice.
- c) What are the requirements complied with by the AP consumers for pump set efficiency.

(5+10+5)

- Q. No. 2 (a) Safe custody of A&A forms- explain in detail.
- b) Stock taking regarding consumers cases- comments.

(10+10)

- Q. No. 3(a) What are the guidelines/instructions regarding maintains of Connected Load Register in the sub division.
- b) Is it possible to give direct supply to DS consumers- comments with relevant instructions.

(10+10)

- Q. No. 4 Regulations have been framed in accordance with Sub-section (1) of Section 55 and clause (e) of Section 73 read with sub- section (2) of section 177 of EA-2003 and have been notified by CEA vide No. 502/70/CEA/DP&D dated 17th march 2006 for installation & operation of meters. What are the salient features of these regulations.

(20 )

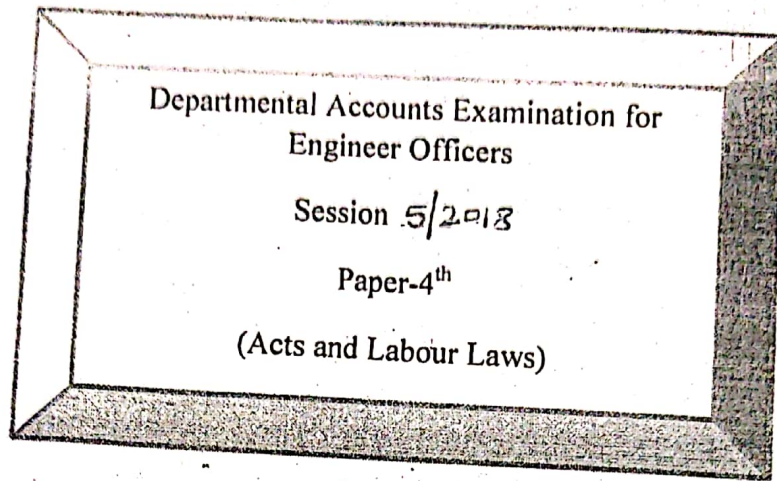
- Q. No. 5 (a) Explain the followings:-
- i) Infrastructure Development Fee.
  - ii) Point of supply for tariff.
  - iii) Rounding of energy bill.
- b) Instructions regarding Peak Load Restrictions, Exemptions & Violations thereof, issued vide its PR Circulars - 01/2015 dt 31.3.15 was with drawn vide PR Circular No. 1/2016 dated 29.07.2016. What are the Timings of Evening peak Load Hours Restrictions as per PR Circulars - 01/2015 dt 31.3.15

(5+2+3+10)



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P.T.O

1.
  - a. Briefly define various provisions relating to welfare under Factories Act, 1948. 10
  - b. Briefly define factory & occupier as per Factories Act, 1948? 10
2.
  - a. Name the Statutes, which have been substituted by Electricity Act, 2003. What was the reasoning behind The Electricity Act, 2003? What is electricity supply code? (2+2+2)
  - b. What is appellate tribunal and what are the roles of State commission under Electricity Act, 2003? (4+4)
  - c. Within how many days SERC has to issue a tariff order after receipt of the application and what action it may take on the application and for how much period the tariff order will remain operative? (2+2+2)
3.
  - a. What are the brief guidelines regarding Late Payments to Micro and Small Enterprises and interest thereon? Do such issues impact PSPCL too? What are the benefits of registering MSME under MSME Act 2006? 3+4+3
  - b. Write note on accident arising out of and in the course of employment. 5
  - c. What is the aim of Workmen Compensation Act, 1923? 5
4.
  - a. What is the objective of RTI Act, 2005? What is the time limit for disposal of request under RTI Act? Is part information allowed under the Act? What are the grounds for rejection to access to information? (3+3+2+2)
  - b. What are the exemptions available from disclosure of information under RTI? 10
5.
  - a. Write Short Notes under Consumers Protection Act, 1986 on:
    - i. Consumer 5\*2
    - ii. Jurisdiction of the State Commission
  - b. Whether Consumers Protection Act, 1986 is applicable on goods or services and on which category? Is it applicable on direct electricity theft cases and meter tampered cases? 3+2
  - c. Write short note on Limitation period under Consumer Protection Act, 1986. 5