

Roll No. _____

EO/150/011011
Paper-I (Works Accounts)

Time Allowed: 3 Hours

Marks: 100

BOOKS ALLOWED

1. Manual on Capital Expenditure and Fixed Assets.
2. Meter Accounting Manual
3. Manual on Damaged Transformers
4. IUT Manual
5. Expense Accounting Manual
6. Cash and Bank Manual
7. Basic Accounting Principles and Policies
8. Chart of Accounts
9. Accounts Circulars
10. Purchase Regulations, 1981
11. Works Regulations, 1997.

NOTE:

- i) Attempt all questions and part of a question must be attempted continuously at one place.
- ii) Support your answer with relevant Rules and 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-2.

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- Q.1 a) The estimate is the foundation of Works Accounts. Discuss?
b) Describe the canons of financial proprieties.

(Marks: 10+10)

Q.2 Comment on the followings:-

- a) The estimate of a work is sanctioned for Rs.35000/-. A portion of the work costing Rs.15000/- has been abandoned. Xen proposed to undertake another work estimating Rs.7000/- for which no budget provision exists and utilize the savings.

- b) The special maintenance work could not be completed by 31.3.2011. Xen proposed that the estimate might be kept open for another 3 months and the work carried on to completion.
- c) A Divisional Officer refused to take back the surplus material which had been originally issued to a contractor for executing Board/Corporation's work on the plea that the market rate had since fallen.
- d) A secured advance of Rs.15000/- was paid for bricks which the contractor stated were still in kiln.

(Marks: 4x5)

Q.3 a) Indicate the account codes of the followings:-

- i) Payment of bonus to the work charged employees.
- ii) Expenditure on deposit work undertaken on behalf of a Municipal Committee.
- iii) Surrender of funds by the DDOs.
- iv) Purchase of Power under banking arrangement.
- v) Expenses on account of purchase of mobile set.

b) State the account head of the followings:-

- i) 92.405
- ii) 28.877
- iii) 23.713
- iv) 46.953
- v) 75.618

c) State whether the following statements are true or false:-

- i) The accounts of the month have been closed and the correction of error in classification is required that can be made in the cash book by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines.
- ii) Interest receivable on advance to supplier and contractor for capital supply/work shall be credited to cost of asset purchased or constructed.

- iii) No cross referene of dismantlement of damaged meter from consumer's premises and its return to ME is given against the original entry of the meter in ME-2.
 - iv) IUT bill is to be verified/accepted for full amount and not in part.
 - v) In monthly account of 3/2011, Xen/TRW charged the depreciation on the transformers lying for repair in TRW Division during the year 2010-11.
- d) Define Deferred Credit Usance Bill. (Marks: 5+5+5+5)
- Q.4 a) As a rule, every endeavour should be made to maintain a system under which no payments are made except for works actually done and measured. Is there any exception? If yes, describe these exceptions.
- b) Distinguish between supplementary estimate and revised estimate. (Marks: 14+6)
- Q.5 a) It is not sufficient that an officer's accounts should be correct to his own satisfaction. Discuss?
- b) What do you understand by Completion Report.
- c) How will you account for
- i) The cash discount received on making timely payment to supplier/contractor.
 - ii) Excess/deficits observed on physical verification of assets.
 - iii) Costs relating to receipt and stocks of fuel other than the freight cost and fuel cost.
 - iv) Gain on sale of assets.
- (Marks: 6+2+4x3)

EO/160/021011
Paper-II (Service Rules & Regulations)

Time Allowed: 3 Hours

Marks: 100

BOOKS ALLOWED

1. MSR Vol. I (Part-I & II) and Vol.III)
2. PSEB P&A Regulations, 1971
3. PSEB Provident Fund Regulations, 1960
4. PSEB Employees Conduct Regulations, 1971
5. CSR Vol. II
6. PSEB Delegation of Powers
7. Punjab Budget Manual

NOTE:

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Q.1 i) Mr. "X" is drawing his pay Rs.22400/- P.M. in the scale of 10900-34800+4350 GP, was promoted on 1.10.11 in the scale of Rs. 10900-34800+4300 GP, fix his pay on promotion.

ii) Define the difference between Grade Pay and HAG Scale.

(Marks: 10x2=20)

Q.2 i) What is the additional quantum of pension? Also state the detail of % age admissible to the pensioner/family pensioner on attaining the age of 100 years or more.

ii) A temp. employee who completes one year of his service at the mid of the month, can he subscribe fund from subsequent month?

(Marks: 10x10=20)

- Q.3 i) "Date of death" is regarded as duty. Whether full pay and allowances are admissible on that date?
- ii) Irrespective the length of service, 20 casual leave are admissible to the female employee. Comment please.
- iii) No further refundable advance from GPF is sanctioned unless earlier advance is fully paid. Comment please.
- iv) Is the amount of solatium payable to the dependents of deceased employee?

(Marks: 5x4=20)

- Q.4 Prepare the TA Bill for the month of Oct. 2011 of the officer having grade pay Rs.7300/- P.M. with HQ at Patiala.

- i) Started journey at 6.00 AM and reached BHEL, Haridwar at 11.00 AM on 3.10.11 by staff car.
- ii) On 4.10.11 & 5.10.11 attended meeting. On 6.10.11 was holiday.
- iii) On 7.10.11 attended official work but taken 2 hours short leave to see the Ganga River.
- iv) On 8.10.11 and 9.10.11 stayed being holidays
- v) On 10.10.11 finished his another official work
- vi) He returned to Patiala on 11.10.11 at 9.00 AM

(Marks: 20)

- Q.5 Mr. "A" Er.-in-Chief, after putting 33 years service, in the scale of 67000/79000 (No GP) retired on superannuation on 31.10.11. To calculate his Basic Pension, DCRG, commuted pension and amount of Leave Encashment. His particulars are given below:-

- | | |
|----------------------------------------------------|---------------|
| i) Last Pay drawn (10 months) | =79000/- P.M. |
| ii) DA admissible | =51% |
| iii) Balance of EL | =307 |
| iv) Value as per CSR Vol. II for commuted pension. | =8,371 |

(Marks:20)

EO/150/031011

Paper-III (Revenue Accounts)

Time Allowed: 3 Hours

Marks: 100

BOOKS ALLOWED

1. Sales Regulations and Conditions of Supply.
2. All Commercial Tariff and PR Circulars issued upto date.
3. Commercial Accounting System Vol. V, Manual of Material Accounting.
4. Sales of Power Manual including Computerized Billing.
5. Electricity Supply Code & Related Matters Regulations, 2007

NOTE:

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Q.1 a) Prepare the bill of LS consumer under Suburban S/D from the following data:-

Billing month	May 2011
Connected load	334.410 KW
Contract Demand	393 KVA
Supply Voltage	11 KV
Metering Voltage	11 KV
Meter Multiplier	1.00
Line CT Ratio	20
Meter Ratio	5
Meter Rent	Rs.555
Service Charges	Rs.150

<u>Readings</u>	<u>New</u>	<u>Old</u>
MDI	89,348	88,920
KWH	305178	292782
KVAH	307733	295047

Tariff applicable

Energy charges-493/Paise per KWH

Monthly Minimum Charges- Rs.113/KVA

- b) What are the rates as per Tariff applicable w.e.f. 1.4.2011 in respect of following category of consumers:-
- DS
 - Seasonal Industrial LS consumer during season & off season period.
 - Temporary Supply to NRS.
- c) What are the rates of MMC applicable to MS & LS consumers w.e.f. 1.4.2011.

(Marks: 15+3+2)

- Q.2
- How Board/Corporation is compensated if metering equipment is installed on LV side of Transformers of the HT/EHT consumers receiving supply at 11 KV & above, due to non-availability of metering equipment?
 - How monthly average power factor is taken for the purpose of levy power factor surcharge or allowing incentive in case KVAH consumption is not available due to defective meter or otherwise?
 - LS consumer having sanctioned load of 500 KW/480 KVA Contract Demand has added the additional connected load of 55 KW. How much load surcharge is applicable in this case & comment?
 - Indicate the instructions regarding load surcharge applicable to AP consumers for exceeding sanctioned connected load?
 - An AP consumer is found using power supply provided for his agriculture T/W for Poultry Farm. What action is required to be taken in this case? How much compensation amount per KW or part thereof is payable by such consumer.

- vi) What do you understand by seasonal industry? Name the seasonal industry?
- vii) What standards/requirements are required to be complied with AP consumers/checked by PSPCL before a Electric connection for a T/W is released. Whose permission is required to amend these standards?

(Marks: 2+2+2+3+3+3+5)

- Q.3 i) Indicate the category of tariff applicable to the following:-
- a) Poultry Farms & accredited Newspaper Printing Press
 - b) Oil Terminals & LPG Bottling Plants of Oil Companies.
 - c) Tubewell being used exclusively for Fish Farming.

(Marks: 1+1+1)

- ii) Indicate the Billing Cycle/Periodicity of Billing and Grace Period in case of following:-

- a) NRS
- b) Railways

(Marks: 1+1)

- iii) Write short note on the following:-

- a) Liability for payment of minimum charges
- b) Late Payment Surcharge

(Marks: 3+3)

- iv) a) Name the various Dispute Settlement Committees constituted under Consumer Complaint Handling Procedure. What type of complaints are decided by DSCs under consumer complaint handling system?
- b) How the complaint of the consumer is disposed of when unanimity is not reached by the Dispute Settlement Committee Members. What is the maximum period specified for deciding the complaint/case of the consumer in D.S.C.?
- c) How much amount is required to be deposited by the consumer before submitting a complaint involving billing dispute in Dispute Settlement Committee?

(Marks: 4+4+1)

- Q.4 a) Write short note on

- i) Refund of initial security in case of application of temporary connection is withdrawn.

- ii) Overhauling of consumer's account in case meter is found burnt, stolen & found to be beyond the limits of accuracy.
- iii) Action required to be taken by the consumer/PSPCL in case the meter installed at the premises of the consumer is stolen.
- iv) Change of name before actual release of AP connection.

(Marks: 5+5+5+5)

- Q.5. a) How is the assessment of electricity charges done in case when it is concluded that unauthorized use of electricity has taken place under Section 126 of the Electricity Act.
- b) What are Service Connection Charges payable by the following applicants:-
- i) MS
 - ii) NRS above 7 KW load
- c) How much amount is required to be paid by the complainant to make representation to the Ombudsman against orders of FORUM? What are the powers & duties of the Ombudsman?
- d) How can a MINOR avail a electric connection?
- e) How many installments can be allowed by AE/AEE/Xen (DS) for current Assessment?
- f) i) Who are authorized officers to recover/collect the compounding charges regarding theft of energy?
- ii) What are the rates of compounding charges in case of theft of energy under Section 152 of EA-2003?
- g) How many times compounding of an offence of theft of electricity is allowed to any consumer/person?

(Marks: 5+2+4+1+1+3+3+1)

Roll No. _____

EO/70/041011
Paper-IV (Acts and Labour Laws)

Time Allowed: 3 Hours

Marks: 100

BOOKS ALLOWED

- 1) Factories Act, 1948
- 2) Industrial Disputes Act, 1947
- 3) Employees State Insurance Act, 1948
- 4) PSEB Standing Orders applicable to Work charged and Daily wages workers.
- 5) Workman Compensation Act, 1923
- 6) The Electricity Supply Act, 1948
- 7) Air (Prevention & Control of Pollution) Act, 1981

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- Q.1 a) Define and distinguish between Lay-off and Lock-out.
b) What is illegal strike and lockout? What penalties can be imposed for illegal strike and lock-out?
(Marks: 10+10)
- Q.2 Define total disablement, partial disablement, dependent and employer as per Workmen Compensation Act, 1923.
(Marks: 5x4)
- Q.3 a) Define the following with reference to Air (Prevention and Control of Pollution) Act, 1981.
a) Industrial Plant b) Occupier
b) What are the powers of various officers to sanction the leave of work-charged/daily wage employees with respect to standing orders?

- c) A workmen found sleeping during duty hour, the SDO incharge penalized him with 25% cut in his wages for the month. Comment.

(Marks: 10+5+5)

- Q.4 a) What are the powers of inspector as per The Factory Act, 1948?
b) Explain the duties of Certifying Surgeon as per The Factory Act, 1948.

(Marks: 10+10)

- Q.5 What are the rules regarding remittance of contribution to the ESI Corporation?

(Marks: 20)