

EO/120/031112  
Paper-I  
(Works Accounts)

Time Allowed: 3 Hours

Max. 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) Manual on CAS Basic Accounting Principles and Policies.
- 7) Cash and Bank Manual
- 8) Board's Circular Amendments.
- 9) Purchase Regulations-1981
- 10) Works Regulation-1997

Note

- ❖ Attempt all the questions and part of a question must be attempted continuously at one place.
  - ❖ Support your answer with relevant rules and regulations.
  - ❖ Rough work should be done on the space provided for in the answer sheet at Page No.2.
  - ❖ Missing data, if any, may be assumed but must be indicated specifically in the answer.
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- Q.No.1 From the following data, workout the rate per Kilometer of running of vehicle for Board's works and other than Board's work for indicating direct and indirect charges separately:-

Assumed life of the vehicle	=8 Years
Annual Mileage	=30000 Kilo Meters
Capital Value	=648000/-
Value of Garage	=30000/-

Detail of annual direct and indirect charges:

Employee cost	=45000/-
Repair & minor replacements	=15000/-
Mtc. and repair of garage	= 3000/-
Fuel & lubricants	=87000/-
Depreciation -90% value divided by life	
Interest @ 13.5% p.a.	
Departmental charges @ 27.5%	
Supervision charges @ 10.00%	

Marks =20

- Q.No.2 a) Which points would be required 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) Who is authorized to make entries in the measurement books?
- c) Explain in detail the procedure for maintenance of Material Estimate Control Register (MECR).

Marks: 5+5+10=20

- Q.No.3 a) Distinguish between deposit work and contribution work. Explain.
- b) If a U-Cheque in transit is lost, then how IUT Bill is settled.

- c) During stock verification some items were found surplus and some short. Senior Xen/Stores ordered to adjust the cost of short items against the cost of surplus items.

Marks:  $10+5+5=20$

- Q.No.4 1) Works Expenditure & Works Outlay.  
2) Work Order.  
3) Supervision Charges.  
4) On account payment.

Marks:  $4 \times 5 = 20$

- Q.No.5 a) What financial rules should be observed while incurring expenditure?  
b) Give correct nomenclature to the following accounts codes:-  
i) 10.601  
ii) 22.603  
iii) 47.309  
iv) 75.127  
v) 75.761

Marks:  $10+2 \times 5 = 20$

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**EO/155/041112**  
**Paper-II**  
**(Service Rules & Regulations)**

Time Allowed: 3 Hours

Max. Marks: 100

**Books allowed**

- 1) MSR Vol. I (Part-I and 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**

- ❖ Attempt all the questions and part of a question must be attempted continuously at one place.
  - ❖ Support your answer with relevant rules and regulations.
  - ❖ Rough work should be done on the space provided for in the answer sheet at Page No.2.
  - ❖ Missing data, if any, may be assumed but must be indicated specifically in the answer.
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Q.No.1 a) A Test Mechanic was promoted as JE-II on 1.2.86 in the Scale of 1800/3200. He was allowed proficiency step on 1.2.94 and allowed 2<sup>nd</sup> Time Bound Scale of Test Mechanic in the scale of 1800/3200 on 1.2.95. Accordingly his pay was fixed in revised scale as Rs.24000 (i.e. 19500+4500 G.P.) in the scale of 10900/34800+4500 G.P. with DNI 1.2.06. He was promoted as JE-I in the scale of

10900/34800+4800 Grade Pay and he opted to fix his pay on promotion under para-11(II). Fix his pay on promotion and his pay on next date of increment.

- b) An officer who was transferred in mid year could not shift his family to new station of posting as his children were studying in College. He shifted his family after six months and submitted transfer T.A. Bill. But the audit objected to it. Please comment.

Marks: 15+5=20

- Q.No.2 a) An officer retired from PSPCL on superannuation on 30.6.12 after tendering 30 years 8 months 20 days service. He was drawing Rs.42830/- Plus Grade Pay of Rs.9600/-. His AGI due on 1.3.12. Calculate his pension, commuted value and gratuity as payable to him.

- b) An officer applies for commuted value of pension. His commuted pension sanction is under process in Pension Section. In the meanwhile he applies that he is not interested to commute his pension and wants to withdraw it. Please comment.

Marks: 15+5=20

- Q.No.3 a) What is subsistence allowance. At which rate it is payable. State the various kinds of recoveries to be made from subsistence allowance.

- b) An officer submitted his resignation. But in meanwhile he changed his mind and wants to withdraw his resignation after 75 days. Please comment.
- c) An officer after availing study leave quits service. What amount is recoverable from the officer in this case?

Marks: 10+5+5=20

Q.No.4 Please comment on the following:-

- a) An employee was paid compensatory allowance and house rent during leave but he did not resume duty and resigned.
- b) While calculating half pay leave credit of an employee, his EOL period was excluded.
- c) Can a female employee be allowed to join first appointment during pregnancy?
- d) Can casual leave be allowed in continuation of other kind of leave?

Marks: 5x4=20

Q.No.5 What are the salient features of new restructured defined contributory pension Scheme of PSPCL? Whether work charge employee whose services were regularized by Corporation after 1.1.2004 is covered under this scheme?

Marks: 20

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EO/140/051112  
Paper-III  
(Revenue Accounts)

Time Allowed: 3 Hours

Max. 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.

Note

- ❖ Attempt all the questions and part of a question must be attempted continuously at one place.
  - ❖ Support your answer with relevant rules and regulations.
  - ❖ Rough work should be done on the space provided for in the answer sheet at Page No.2.
  - ❖ Missing data, if any, may be assumed but must be indicated specifically in the answer.
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Q.No.1 Prepare a bill of an Large Supply consumer from the following data:-

Sanctioned Connected Load	250 KW
Sanctioned Connected Demand	240 KVA
Consumption:	
KWH	9050 Unit
KVAH	10350 Unit
Maximum Demand Recorded	270 KVA
Supply Voltage	11 KV





- Q.No.5 a) Explain physical verification of stock.
- b) Explain the action required in respect of material lying unused at various works.
- c) How the Material Estimate Control Register is maintained by the field officers?
- d) Explain the procedure for purchase of critical items required urgently.

Marks: 4x5=20

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EO/ 60/061112  
Paper-IV  
(Acts and Labour Laws)

Time Allowed: 3 Hours

Max. Marks: 100

Books allowed

- 1) Factories Act, 1948.
- 2) Industrial Dispute 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

Note

- ❖ Attempt all the questions and part of a question must be attempted continuously at one place.
  - ❖ Support your answer with relevant rules and regulations.
  - ❖ Rough work should be done on the space provided for in the answer sheet at Page No.2.
  - ❖ Missing data, if any, may be assumed but must be indicated specifically in the answer.
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- Q.No.1 a) What are the duties of "Occupier" under Factory Act, 1948?
- b) What are the norms regarding the provisions of space for workers employed in the factory, so that there may not be overcrowding?

- c) What are the precautionary measures in case of fire in the factory under Factor Act, 1948.

Marks : 10+5+5=20

- Q.No.2 a) Please comment whether any premises, where 12 workers are working in an Electronic Processing Unit/Computer unit, can be classified as 'Factory' under Factory Act, 1948.
- b) What are the provisions regarding the wages during leave period under Factory Act, 1948?
- c) What are the provisions regarding conciliation officers and Board of conciliation under Industrial Dispute Act, 1947.

Marks: 5+7+8=20

- Q.No.3 a) What are the provisions regarding strike or lockouts during the following periods as per Industrial Dispute Act, 1947.
- i) During the pendency of conciliation proceedings and after one month after the conclusion of conciliation proceedings.
- ii) During the pendency of proceeding before Labour Court.
- iii) During the pendency of arbitration proceedings and within 2 months after conclusion of such proceedings.
- iv) During the period in which the settlement or award is in operation.

Marks: 2+1+2+1=6

- b) Classify the various acts and omissions for which fine can be imposed on a workman as per standing orders of the PSEB (PSPCL)?

- c) Under which circumstances a workman can be retired between the age of 55 to 60 years as per standing orders of the PSEB( PSPCL).
- d) Define the meaning of family under ESI Act, 1948.

Marks: 6+4+4=14

- Q.No.4 a) Explain the provisions regarding the recovery of contribution by principal employer for immediate employer as per ESI Act, 1948?
- b) Define the meaning of wages and methods of calculation of wages under Workmen Compensation Act, 1923.
  - c) What is the difference between the methods of calculation in the case of death resulting from injury and total disability from injury under Workmen Compensation Act, 1923?
  - d) Explain the acts of omission for which penalties can be imposed under The Air (Prevention and Control of Pollution) Act, 1981.

Marks: 4+7+4+5=20

Q.No.5 Explain the following under Electricity Act, 1948:-

- i) Incorporation of erstwhile PSEB.
- ii) Capital structure of erstwhile PSEB.
- iii) Powers of the erstwhile PSEB to conduct investigations regarding the improvement of methods of transmission, distribution and supply of electricity etc.
- iv) Power of the erstwhile PSEB to enter the premises necessary for the purpose of lawful use of any transmission line, making any survey or investigation etc.
- v) Powers of the erstwhile PSEB to contribute to certain associations.

Marks: 5x4=20

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