

Roll No.....

EO 100/091113
Paper-I
(Works Accounts)

Time allowed: 3 Hours

Marks: 100

Books allowed

- ❖ Manual on Capital Expenditure and Fixed Accounts.
- ❖ IUT Manual.
- ❖ Manual on Damaged Transformers.
- ❖ Meter Accounting Manual.
- ❖ Expense Accounting Manual
- ❖ Basic Accounting Principles & Policies
- ❖ Cash and Bank Manual.
- ❖ Works Regulations: 1957
- ❖ Board's (PSPCL's) Circulars and Amendments.

Note

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

Q.1 a) Write down the canons of Financial Propriety relating to expenditure?

b) Differentiate

- i) Technical sanction and Administrative Approval.
- ii) Commissioning of Assets & Capitalization of Assets.

Marks: 10+5+5=20

- Q.2
- a) How a mistake in the Cash Book of Divisional Office is corrected?
 - b) Discuss the rules regarding grant of imprest.
 - c) Name the Account Code of the following:-
 - i) Travelling Expenses.
 - ii) Misc. Advance Account pending clearance.
 - iii) Interest free advance to contractor for works (O&M).
 - iv) Medical expenses.
 - v) Misc. expenses.

Marks: 8+7+5=20

- Q.3
- a) Write down the competent authorities to accept tenders & mention their financial powers,
 - b) Write down the rates of tender documents/specifications per copy as per Works Regulations-1997.
 - c) Write down the procedure to allow extension of time of works contract.

Marks: 8+6+6=20

- Q.4 a) What are direct charges & indirect charges regarding PSPCL vehicles?
- b) Explain the procedure regarding recovery for private journeys.

Marks: 10+10=20

- Q.5 a) What is an IUT Bill? Under what circumstances IUT bill is issued.

Explain in detail.

- b) Narrate the instructions regarding record and custody of U-Cheque Book.
- c) Record the certificate to be given in case of loss of U-Cheque.

Marks: 10+6+4=20

Roll No.....

EO 180/101113
Paper-II
(Service Rules and Regulations)

Time allowed: 3 Hours

Marks: 100

Books allowed

- ❖ MSR Vol. I (Part-I & II) and Vol. III.
- ❖ PSEB P&A Regulations-1971
- ❖ PSEB Provident Fund Regulations-1960
- ❖ PSEB Employees Conduct Regulations-1971
- ❖ CSR Vol. II
- ❖ PSEB Delegation of Powers
- ❖ Punjab Budget Manual.

Note

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

Q. 1 a) Work out the pension, gratuity and commuted value from the following particulars:-

DOB : 25.5.1955
DOJ : 6.9.1986
DOR : 31.12.2012 (Voluntarily)

Remained on EOL from 15.7.1999 to 21.10.1999 on Medical Ground. Pay as on 1.1.2006- 25100 P.M. (10900-34800+4800 GP).

- b) A Board employee whose D.O.B. is 19.12.1972 has joined the Board on 9.7.1994. He applied for voluntarily retirement on 31.5.2013, which was accepted by the competent authority and retired him. Audit refuse to sanction him pensionary benefit. Is the action of the audit justified?

Marks: 15+5=20

- Q. 2 a) A Board employee received the following income in addition to his pay and allowances during the year 2012-2013:-

i)	Tuition fees received from an evening college for teaching after office hours @ Rs.1000/-P.M.	Rs.12,000/-
ii)	Interest on securities and dividends	Rs.10,000/-
iii)	Received from the Govt. of Punjab for winning Gold Medal in Asian Games.	Rs.1,00,000/-
iv)	Received for giving expert evidence on technical matters before a Court as LAW.	R.1000/-

How much amount is required to be deposited into Board's Account.

- b) Can a Board employee be transferred to Administration of Union Territory, Chandigarh without his consent?
- c) A Board employee contracted a Small Pox and applied for special leave of 21 days as admissible under the rules. Check up its admissibility with reference to rules.
- d) How the leave of a Board employee, re-employed after his superannuation is regulated.

Marks: 8+4+4+4=20

Q.3. Comment on the following:-

- a) A CE/TS approved detailed estimate for Rs.4.50 Lac to conduct survey of 66 KV Line.
- b) CAO re-delegated his financial powers to purchase non-recurring contingent items upto Rs.500/- at a time to his Dy.CAO/HQ, who further delegated these powers to Accounts Officer working under him to purchase these items upto Rs.100/- at a time at his own risk and responsibility.
- c) A SE approved detailed estimate amounting to Rs.30,000/- for special repair of a Board's car second time.
- d) A SE of GGSSTP, Ropar received a Bill of Rs.15,000/- for testing charges of coal from his concerned Xen for approval.
- e) A Sr.Xen accorded technical sanction to a group estimate for Rs.5 Lacs to provide T/W connections covered under the REC Project Budget to the extent of PSPCL's share has been made available by the PSPCL but funds from REC are yet to be received.

Marks: 4x5=20

Q.4 a) Define the following:-

- i) Performance Budgeting.
- ii) Token Demand

iii) Detailed Estimate.

- b) Define Show Cause and Charge sheet. What is the difference between Show Cause and Charge Sheet.

Marks: 4+4+4+8=20

- Q.5 a) Whether any PSPCL/PSTCL employee can take part in Private Trade or employment? Also state detailed instructions in this regard?
- b) State the purchase for which refundable advances may be granted to PSPCL/PSTCL employee. How many refundable advances are admissible to employee during entire service and to what extent?
- c) An officer of the PSPCL posted at Patiala proceeded on leave for 80 days with permission to stay at Chandigarh during leave. He was asked to join duty after 50 days at Bathinda. He claims travelling allowance for himself and family members alongwith transportation charges of personal effects from Chandigarh to Bathinda.

Marks: 10+5+5=20

Roll No.....

EO 140/111113
Paper-III
(Revenue Accounts)

Time allowed: 3 Hours

Marks: 100

Books allowed

- ❖ Sales Regulations and Conditions of Supply.
- ❖ All Commercial tariff and PR circulars upto date.
- ❖ Commercial Accounting System Vol.V, Manual of Material Accounting.
- ❖ Sales of Power Manual including computerized billing.

Note

- i) Attempt all the questions and part of a question must be attempted continuously at one place.
- ii) Support your answer with relevant rules and regulations.
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- iv) Missing data if any may be assumed but must be indicated specifically in the answer.

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- Q.1 i) What do you understand by TWO PART TARIFF? What is its significance and how will it help the utility and consumers in comparison to that of a Single Part Tariff?
- ii) What is the benefit of Single Window System for registration and extension of existing LS consumers? How it is helpful to the PSPCL?

iii) Who is the competent authority for clearance of Technical Feasibility in case of

- a) For Contract Demand of 1.5 MVA
 - b) For Contract Demand of 3.5 MVA?
 - c) What is the procedure of registration of application for an applicant seeking contract demand of 2.5 MVA?
- iv) What do you understand by continuous Process Industry and who sanction its status. Is differential tariff charged for this category and how?
- v) What is licensee? Who is the licensee in Punjab for Distribution System?

Marks: $5 \times 4 = 20$

Q.2 a) What are the Purchase Powers of the following authorities for purchase of material through open tenders and Single tender:-

- i) Whole Time Directors
 - ii) Central Purchase Committee
 - iii) Chief Engineer
- b) What is the difference between Store Requisition and Store Return Warrant? Explain the procedure for drawl and Return of Stores?
- c) What is reason for Spot Purchase Procedure in PSPCL Purchase Regulations? Explain the procedure for making Spot Purchases?

Marks: $4 + 8 + 8 = 20$

- Q.3 i) What do you mean by TOD? What is its timing? How is it useful to consumers & PSPCL? What rebate is given to the consumers?
- ii) What do you mean by HDU? Is it necessary to install HDU in consumer premises as per Electricity Act?
- iii) What are various Bill Payment Modes available to Rural and Urban Consumers for deposit of Electricity Bills? What is the procedure of making bill on-line through PSPCL website?
- iv) What do you mean by NRSE consumers? What authorities record their meter reading and at what intervals?
- v) What do you mean by Transmission Wheeling Charges, Distribution Wheeling Charges & Cross Subsidy Surcharge?
- vi) Explain the new policy for billing of Rice Sheller Consumers? Which commercial circular is applicable for the new policy?

Marks: 20

- Q.4 Prepare the Energy Bill of M/s Mittal Steel Alloys located in Gobindgarh City. The detail of metering equipment, supply voltage and sanctioned load/CD is as under:-

i)	Sanctioned load	2500 KW
ii)	Sanctioned CD	2600 KVA
iii)	Supply Voltage	11 KV
iv)	Nature of Industry	Induction Furnace

v)	Metering Voltage Ratio	33 KV/110V
vi)	Meter's own multiplier	1100
vii)	Line CT ratio	75/5A
viii)	Meter CT ratio	5/5A
ix)	Energy Meter is property of PSPCL whereas CT/PT unit is private	

The detail of meter readings is as under:-

	<u>Old</u>	<u>New</u>
	1.9.2013	30.9.2013
KWH	9700	9900
KVAH	10200	10400
MDI (KVA)	0.5	0.53

Peak Load allowed =1500 KW

The firm is a continuous process industry with declared CD for continuous process load is 1500.

The bill issue date is 2.10.2013. Also mention

- i) Due date of payment by DD/Banker's Cheque.
- ii) Due date of payment by local cheque.
- iii) Amount payable within one week after due date.

- iv) Amount payable beyond one week after due date.

NOTE: The fuel cost adjustment charges of 9 P/Unit are applicable during the billing period.

Marks: 20

- Q.5 a) What is the difference between UUE and theft of Electricity? Under what sections of Indian Electricity Act these matters are dealt with? Can theft cases be considered in Departmental Dispute Settlement Committees?
- b) What is an Ombudsman. What are the powers and duties of Ombudsman? Is the award of Ombudsman final and binding?
- c) To what extent District Consumer Forum has powers to deal with theft cases? What are the various designated authorities to decide theft and UUE cases?
- d) Explain in one Para preventive steps undertaken by PSPCL for preventing theft of energy and reduction of AT & C losses.

Marks: 4x5=20

Roll No.....

EO 60/121113
Paper-IV
(Acts and Labour Laws)

Time allowed: 3 Hours

Marks: 100

Books allowed

- ❖ Factories Act, 1948
- ❖ Industrial Dispute Act, 1947
- ❖ Employees State Insurance Act, 1948
- ❖ PSEB Standing Orders applicable to work charged and daily wages workers.
- ❖ Workman Compensation Act, 1923
- ❖ The Electricity Supply Act, 1948
- ❖ Air (Prevention and Control of Pollution) Act, 1981

Note

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

Q.1 a) Explain the amount of compensation in respect of following incidents under the Employees Compensation Act, 1923:-

- i) Where permanent total disablement results from the injury.

- ii) Where permanent partial disablement results from the injury.
- b) Explain the term under the Employees State Insurance Act, 1948:-
 - i) Immediate employer
 - ii) Principle employer

Marks: 4x5=20

- Q.2 a) Explain the safety provisions under the Factories Act, 1948.
- b) Explain the powers and functions of the Central Board in the Union Territories under the Air (Prevention and Control of Pollution) Act, 1981.

Marks: 10+10=20

- Q.3. a) Explain provision regarding meeting of the Board under the Air (Prevention and Control of Pollution) Act, 1981.
- b) Explain the term constitution of committees under Air (Prevention and Control of Pollution) Act, 1981.
- c) Explain the procedure and powers of authorities under Industrial Disputes Act, 1947.

Marks: 5+5+10=20

- Q.4 a) Explain the coverage of establishments Under the Employees State Insurance Act, 1948.
- b) Define Industrial Dispute under Industrial Disputes Act, 1947.
- c) Explain the term Conciliation Officers under Industrial Disputes Act, 1947.

Marks: 10+5+5=20

- Q.5 a) Functions of Central Pollution Control Board under the Air (Prevention and Control of Pollution) Act, 1981.
- b) What are the remedies for a person aggrieved by an order of State Board under the Air (Prevention and Control of Pollution) Act, 1981.
- c) Explain the term Constitution of Committees under the Air (Prevention and Control of Pollution) Act, 1981.

Marks: 10+5+5=20