

20112015/200

Roll No. _____

Departmental Accounts Examination for Engineer Officers
Session 11/2015
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

- 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 specifically in the answer.

Paper I-Works Accounts

Question No 1

(a) Prepare estimate for running of a departmental truck for official and private work with assumed data. Details of expenses may be given headwise.

(b) Explain

i Issue of U-cheque on the spot.

ii Basis of Issue of U-cheque

iii Accounting of U-cheque issued and received

iv Treatment of recoveries and return of materials by other accounting units

v Record of U-cheque books

© Classify the following

i Receipt from prospective bidder for sale of specifications

ii Petrol expenses for running of departmental cars

iii Expenses for outsourced vehicle

iv Payment to Pesco for hiring computer activity

v Earnest Money from contractor

(10+5+5)

Question No 2

(a) State the accounting policies/procedures for the following areas

i Revenue and capital subsidy

ii loss due to fire, flood, cyclone etc.

iii Accounting for Revenue

iv Write off Bad Debts

(b) Differentiate between deposit, departmental and contributory works.

Explain in brief accounting procedure for major departmental works.

(8+12)

Question No.3:

- (a) Explain the procedure for recording entries for receipts & surrender for funds and preparation of Bank Reconciliation Statement under Funds Management Information System.
- (b) Write short note on
 - i. Meter Receipt and Installed Register.
 - ii. Warranty Period cost recovery control register. (12+8)

Question No. 4

- (a) Explain:
 - i) Mobilisation Advance
 - ii) Procedure for modification/relaxation in terms and conditions for contract as per Works Regulation 1997.
- (b) Define rejection of tenders and re-invitation of tenders as per Purchase Regulations 1981.
- (c) What are the basic management principles? (8+6+6)

Question No. 5

- (a) Define Manufacture Accounts, Project Estimates and Administrative approval with reference to PSPCL workings.
- (b) In PSPCL Sub Divisional Officer has to perform Multifunctional/multifarious duties. Explain any three each in different heads. (9+11)

Paper-II (Service Rules and Regulations)**Time Allowed:3 Hours****Marks:100****NOTE:**

- (i) Attempt all questions and part of a question must be attempted continuously at one place.
- (ii) Missing data, if any, may be assumed, but must be indicated specifically in the answer.
- (iii) Rough work should be done on the space provided for in the answer sheet at Page-2.

1. Write short notes:-

- a) Deemed suspension
- b) Common Proceedings
- c) Foreign service
- d) Minimum and Maximum subscription as per PF regulation
- e) False travelling allowance claim

5X4=20**2. Comment on the followings:-**

- a) A family member of a deceased Board employee who dies while in service, claim TA.
- b) Mr. X applied leave for two days but refused by sanctioning authority.
- c) An officer equal to the rank of SE, Instruct his subordinate officer (DDO) to pay his TA bill without the countersign of his controlling authority.
- d) AN employee bitten by a rabid animal and DDO granted one month earned leave and ordered to debit against the leave credit of employee.

4X5=20

- 3. (a) Name the authority to which the power is delegated & Extent of Power delegated
 - To Sanction Misc Expenses in connection with civil suits Rs 750
 - To sanction the writing off of irrecoverable value of stores equipments and T & P articles & losses of other material/property by way of theft Rs 10000
 - Power to declare a Board employee's headquarter
 - Extraordinary leave

- Power to extend leave overstayed

b) Comment on the followings:-

- A PSPCL employee claimed the TA on transferred from one station to another. One family member shifted 20 days prior to his transfer & other shifted after 6 months & 15 days of transfer.
- A PSPCL employee leaves his HQ on 9.15 AM & returns back to HQ at 3.00 PM & claimed half daily allowance.
- A PSPCL employee leaves his HQ at 6.00 PM for attending the meeting at distance 22 KM from HQ & returns at 3.00AM Next Day & claimed 2 Daily allowances.
- Accountant has made an objection on TA claimed by an employee. Objection has been made to restrict the local mileage allowance to ordinary daily allowance for departure & arrival days.
- A PSPCL employee claimed LTC from 1 Sep 2014 to 10 Sep 2014 & taken sanction on 15 Sep 2014.

$$10 + 10 = 20$$

4. a) An employee purchase a car worth Rs. 400000/- from a person having official dealings with that employee and report to prescribed authority. The authority call an explanation of the employee that previous sanction is not obtained by him. Comment.

b) A board employee availing accommodation of the board retired on 31 jan 2014 & re-employed on contract basis. He applied for same accommodation after re-employment. Comment.

c) A family of a diseased employee drawing family pension on 01.04.2010 Rs. 7500 per month. One family member of the employee has been appointed on compensate grounds in the board. Calculate the family pension payable to the family for the month 10/2010 & 11/2010.

d) Define Graphical User Interface.

$$4 \times 5 = 20$$

5. Comments on the followings:-

- a) All family pensioner, including the re-employed family pensioners are eligible for LTC
- b) A board employee applied for 90% advance from GPF on 1 jan 2015 (DOR 30 Sep 2015). Same has been sanctioned & credited towards his bank account. On 3rd march he applied for refundable advance for purchase of vehicle.
- c) A board employee suspended on 30 Sep 2014, & he died on 30 nov 2014. How the period between the suspension & Date of the death will be treated.
- d) A board employee retired on 30 sep 2014, Vacates the board accommodation on 30 Nov 2014. Leave encashment rs 435000, & gratuity Rs 100000 paid in Oct 2014.

4X5=20

Roll No. _____

22/12/2015/180

**Departmental Accounts Examination
for
Engineering Officers
Session: 11/2015
Paper-3rd (Revenue Accounts)**

Max. Marks 100

Time Allowed 3 Hrs.

BOOKS ALLOWED

- ❖ As per syllabus issued vide Office Order No. 23/Exam.120/Vol.3 dated 16.05.2014.

NOTE:-

- ❖ Attempt all the questions and part of a question must be attempted continuously at one place.
- ❖ Support your answer with relevant Rules/Regulations.
- ❖ Rough work should be done on the space provided for in the answer sheet at page-2.
- ❖ Missing data if any, may be assumed but must be indicated specifically in the answer.

Q. 1 a) The connection of MS Consumer having Sanctioned load of 79.85 KW, Contract Demand 75KVA was checked by flying squad on dt. 20.05.2014 and found the following load connected during inspection.

Motive load

Motor	75BHP	1 No.
Motor	10 BHP	2 No.
Motor	05 BHP	3 No.

Light Load

Lamp	30 No.
Fan	25 No.
Wall Sockets	06 No.
Power Socket Single Phase	02 No.
Power Socket Three Phase	02 No.
AC (Non Standard)	02 No.
Meter particular= CT ratio 100/5 Meter ratio 200/5	
Reading on dt. 20.05.2014 kwh 10500	
	kVAh 12106

MDI 192.250 KVA

Calculate the various charges to be deposited by the Consumer. Is it compulsory for the consumer to regularise his load.

- b) Is there any rebate allowed to consumers in street light category?

Marks: 15+5=20

- Q.2 a) What are the latest timings of Evening Peak Load Hour restriction for Consumer falling under Central Zone?
- (b) What are the penalties for non-compliance of Evening Peak Load Hour restrictions on the industries.
- (c) How billing of large supply consumers will be done when:-
- (i) MDI becomes defective.
 - (ii) Non availability of KVAh Consumption.

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

- Q.3 a) What are the lamp renewal and line maintenance charges in respect of category B consumer of street light category?
- b) What are the terms & conditions in respect of one time settlement scheme for all categories of defaulting consumers. Whose connection are permanently disconnected?

Marks: $6+14=20$

- Q.4 a) Which type of consumer can opt for Bulk Supply Tariff?
- b) Who are authorised to write off outstanding dues?
- c) What types of complaints/grievances can be taken up by the forum?

Marks: $6+6+8=20$

- Q.5 a) What is intentional connivance? Who is responsible for checking of various category of connections?
- b) Write a short note on the followings:
- (i) Maximum demand of an installation.
 - (ii) Diversity factor
 - (iii) ToD Tariff.
- c) What are the instructions regarding recovery of SCC from the employees of Corporation for DS Connection. Whether there is any exemption from these?

Marks: $6+3 \times 3+5=20$

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23112015/130

Roll No. _____

Departmental Accounts Examination for Engineer Officers
Session 11/2015
Paper-4th
(Acts and Labour Laws)

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

- 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 specifically in the answer.

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Paper No.4 (Acts and Labour Laws)
(For Engineer Officers) Session-11/2015

QUESTION NO. 1

- a) Define the Power of State Govt to appoint inspecting staff under the Factory Act 1948.
- b) Explain the various Powers of Inspector under Factory Act 1948.

(Marks:10+10=20)

QUESTION NO. 2

Explain the following under Electricity Act 2003:-

- a) Procedure for Tariff Order.
- b) Functions of Regional Load Despatch Centre.
- c) Disconnection of supply in default of payment.

(Marks:6+7+7=20)

QUESTION NO. 3

- a) Explain the provisions to constitute of Central Information Commission under the Right to Information Act.
- b) Define the power of the state Government to make rules to carry out the provisions of Micro Small and Medium Enterprises Act, 2006.
- c) Define the power of Central Government to remove a member of the National Board Constituted under Micro Small and Medium Enterprises Act, 2006.

(Marks:10+5+5=20)

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QUESTION NO. 4

- a) Explain the provisions to constitute State Pollution Control Board.
- b) Define the Powers of the Central Provident Fund Commissioner, Deputy Provident Fund Commissioner and Regional Provident Fund Commissioner.
- c) Define the "Complaint" under Consumer Protection Act.

(Marks:7+8+5=20)

QUESTION NO. 5

- a) Define the following under Workmen Compensation Act 1923.
 - i) Accident arising out of and in the course of Employment.
 - ii) Wages
 - iii) Employer
 - iv) Dependent
- b) Define the objects of Central Consumer Protection Council.

(Marks;4x4+4=20)

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