

2/11/2020/71

Roll No:

Departmental Accounts Examination for

Engineer officers

Session-11/2020

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 questions and part of a question must be attempted continuously at one place.
2. Rough work should be done on the space provided for in the answer sheet at Page-2.
3. Missing data, if any, be assumed but must be indicated specifically in the answer.
4. Support your answer with relevant rules/regulations

Q.No.1 (a) Briefly write about following "Account Codes":-

1. 13.103

2. 20.292

(M-10)

(b) In which cases payments can be made without recording measurements.

(M-5)

(C) Write short note on "Supervision charges".

(M-5)

Q.No.2 (a) Discuss "Capital Works in progress Account". (M-8)

(b) In order to avoid any effect on the progress of expenditure on works what points should be observed by in-charge of Division. (M-6)

(C) Divisional officer suggested that interest received from contractor on advances given to him be deducted from cost of work. Comment. (M-6)

PTO

- Q.No.3 (a) How the gain on sale of assets is treated in accounts. (M-5)
(b) What remedy is available in case of dispute between PSPCL and supplier. (M-5)
(c) Division "X" settled a pending IUT transaction by issuing U-cheque again, as earlier issued U-cheque not received by other Division. Comment. (M-5)
(d) Write Basic principles of Management. (M-5)
- Q.No.4 (a) Administratively, what are the duties of Divisional officer. (M-8)
(b) Define "Estimate". (M-4)
(c) Write short notes on followings:-
1. Accounting for inferior grade of coal.
2. Recognition of consumption. (M-2X4=8)
- Q.No.5 (a) "Once the work order is issued to contractor, splitting of that work cannot be done". Discuss. (M-6)
(b) Detail the procedure for getting a damaged transformer repaired which is damaged during its warranty period. (M-8)
(c) During checking of Cash Book Rs.170/- were found short. On another day in same month cash found surplus by Rs.150/-. Rs. 20 were adjusted as cash found short. Comment. (M-6)

// No:

22112020/147

Engineer Officer Departmental Accounts Examination
Session:11/2020

Paper:2
(Services Rules & Regulations)

Time Allowed: Three Hours

Maximum Marks:100

Note:-

- 1) Attempt all the questions and part of a question must be attempted continuously at one place.
- 2) Rough work should be done on the space provided for in the answer sheet at Page-2.
- 3) Missing data, if any be assumed but must be indicated specifically in the answer.
- 4) Support your answer with relevant rules/regulation.

P.T.O.

(1)

Engineers Officers Paper-II (Service Rules and Regulations) SESSION 10/2020

Q No 1		<p>i) Under which circumstances an employee of PSPCL on his/her promotion can retain his next date of increment same. Comment with example.</p> <p>ii) Explain the Quarantine Leave admissible to PSPCL employee.</p> <p>iii) What concession is admissible to an employee when he is recalled compulsorily before the expiry of leave? Explain quoting relevant regulation.</p> <p>iv) What is the difference between Tier-1 and Tier-2 NPS account?</p>	<p>5+5+5+5=</p> <p>20</p>
Ques.: 2		<p>i) Can a divorcee daughter of employee of Company claim family pension. Comment.</p> <p>ii) Is there any exemption from production of medical certificate of fitness? If so, state the classes of employees exempted from production of medical certificate of health?</p> <p>III) What is subsistence allowance? When and at what rate it became payable? What kind of recoveries can be made from the subsistence allowance. Explain in brief.</p> <p>IV) An Employee of PSPCL availed LTC Advance and submitted TA Bill after a period of 3 months from the date of Journey. Comment.</p>	<p>5+5+5+5=</p> <p>20</p>
Ques.: 3	3(a)	<p>1 Can a Board employee be transferred to Administration of Union Territory, Chandigarh without his consent?</p> <p>2. In reference to Punishment and Appeal write down the orders against which appeal Lies</p>	5+5
	3 (b)	How qualifying Service for pension is being calculated	10
Ques.: 4	4 (a)	<p>Calculate the Pension, Gratuity and Commutation value of Pension payable to an officer on his Retirement (Pre Mature) from the following data:-</p> <ul style="list-style-type: none"> Date of Birth 25.08.1972 Date of Retirement (Pre Mature) 31.12.2025 Average of last 10 months Basic pay Rs. 29800 Last month Basic pay Rs. 30500 Service verified as per service Book 22 Years DA 125% 	10

- Commuted value number corresponding to age next birthday = 8.371

4 (b)	What is deposit linked insurance scheme? What is the rate of premium to be paid under this scheme? Explain the benefits of this scheme. Under what circumstances does it become payable?	10
ues.: 5 5 (a)	What are conditions of child care leave to female employees of PSPCL.	10
(b)	As per delegation of powers, state the power of Authority with amount to sanction grant of ex-gratia relating to amenities/ festivals/ welfare in each case	5
(c)	You are Sr XEN of Division. Draft a letter for ensuring timely submission of defaulting amount to sub-division.	5

23112020/112

Roll. no. _____

Departmental Accounts Examination for Engineer Officers

Session : 11/2020

Paper : 3rd.

(Revenue Accounts)

Time Allowed : Three Hours

Maximum Marks: 100

Note :

1. Books allowed : As per Syllabus issued vide O/o No. 23/Exam-120/Vol-3 dated 16.5.2014
2. Attempt all the questions and part of a question must be attempted continuously at one place.
3. Rough work should be done on the space provided for in the answer sheet at Page -2
4. Missing data, if any, may be assumed but must be indicated specifically in the answer.
5. Reference of relevant Rules/Regulations must be indicated in Answers.

P.T.O.

(1)

2

Engineer Officers - Session : 11/2020

Paper : III - (Revenue Accounts)

Q. 1 (i) Describe Wheeling Charges under Latest Open Access Charges.

(ii) Define Voltage Rebate and latest rates.

(iii) Define : Two Part Tariff (TPT) Structure/Fixed Charges.

(marks : 10+5+5= 20)

Q. 2 (i) What are functions of Regional Load Dispatch Centre.

(ii) What is Sundry Charges & Allowance Register.

(iii) What certificate is to recorded in the Abstract Ledger of Billing Ledger while finalizing the Sundry changes & Allowances Adjustment Register.

(marks : 10+5+5= 20)

Q. 3 (i) Prepare DS Bill with latest Rates.

Connected Load : 5.99 KW

Old Reading on dated 29.1.2020 = 27163

New Reading on dated 28.5.2020 = 27745

Interest of Security given on 31.3.2020 = 222

Adjust previous bill of Rs. 2138 (Energy Charges 1777 and other Taxes 361)

(II) Explain " Suspected case of Theft of Electricity"

(Marks : 10+10=20)

Q. 4 (i) Who is authorise to perform the various Billing/Revenue Activities for Billing upto 20 KW under SAP System.

(ii) SE/DS has allowed extension in due date for a period of 10 days under force majeure in the event of unforeseen circumstances beyond the control of the consumers. Comment ?

(iii) What are the Voltage Variation Limits.

(iv) Define Unbilled Revenue.

(marks : 5+5+5+5= 20)

3

Marks : 15+5 = 20

Q.5 A) Define the followings :

- i) Connected Load
- ii) Monthly Average Power Factor
- iii) Demand Charges
- iv) Energy charges
- v) Load Factor

B) What do mean by Lighting Hours and Minimum Consumption under Street Lighting.

Marks : 2x5=10+10=20

Departmental Accounts Examination

For

Engineering Officers

Session:11/2020

Paper:4

(Acts and Labour Laws)

Time Allowed: Three Hours.

Maximum Marks:100

Books Allowed:- As per syllabus issued vide office order no.
23/Exams dated 16.05.2014

Note:

- 1) Attempt all the questions and part of a question must be attempted continuously at one place.
- 2) Rough work should be done on the space provided for in the answer sheet at Page-2.
- 3) Missing data, if any be assumed but must be indicated specifically in the answer.
- 4) Support your answer with relevant rules/regulation.

P.T.O.

①

Q 1.) Comment on the following cases that whether they are legal or not and what would you advise to the person/company/authority in each case? Also quote the relevant section(s) of the Act on which the comment and advice are based:-

- a. The Board of Directors of MBB Ltd. has designated Mr.H, the General Manager of the company as the only occupier of all of its factories. (5 marks)
- b. Mr. G, the occupier of a factory sent the required notice within 10 days from the day of commencement of production in the factory. (5 marks)
- c. In a state, Mr. S was proposed to be appointed as the state chief information commissioner. Mr. S is the general secretary of the ruling party. (5 marks)
- d. Mr. A, the chief minister of a state issued an order for removal of the state chief information commissioner as he had been convicted of an offence which, in the opinion of the CM, involves moral turpitude. (5 marks)

Q 2.) Comment whether the following employees of factory F will be allowed leave with wages and how many leaves will be allowed during the year 2019 and year 2020.

Mr. A joined the factory on 01.01.2018, worked 240 days during the year 2018 and 235 days during the year 2019.

Mr. B joined the factory on 01.03.2018, worked 220 days during the year 2018 and 260 days during the year 2019.

Mr. C joined the factory on 02.01.2019, worked 260 days during the year 2019. (20 marks)

Q 3.) Give your view that whether interest is payable by the buyer to the seller on delayed payment along with the date from which the interest is payable till which date in the following situations ? Also justify your view with reason for the same and refer to the relevant section(s).

- a. F Ltd. purchased goods from G Ltd., a medium enterprise, on 04.03.2019 which were delivered on the same day. There was no payment term agreed between them. F Ltd. paid the amount on 04.09.2019.

(5 marks)

b. H Ltd. purchased goods from J Ltd., a micro enterprise, on 15.04.2019 which were delivered on the same day. There was payment term of 30 days after delivery agreed in written. H Ltd. paid the amount on 01.07.2019.
(5 marks)

c. T Ltd. purchased goods from U Ltd., a small enterprise, on 21.04.2019 which were delivered on the same day. On 25.04.2019, T Ltd. intimated an objection in written to U Ltd. about some problem in the goods due to which the goods were unacceptable. U Ltd. rectified the concern of T Ltd. and delivered the goods again on 15.05.2019. There was no payment term agreed between them. T Ltd. paid the amount on 07.11.2019.
(10 marks)

Q 4.) Comment on the following cases that whether they are legal or not and what would you advise to the person/company/authority in each case? Also quote the relevant section(s) of the Act on which the comment and advice are based:-

a. An officer of the state government wants to prohibit an unapproved fuel and burning of a particular material in an area.
(6 marks)

b. A state government owned and controlled power distribution utility having above 30,000 regular employees is not complying with the provisions of Employees Provident Fund Act and not depositing any amount under this act for all of its regular employees. Explain in detail the penalties applicable, if any.
(6 marks)

c. Mr. X was an employee of a M/s UVG Ltd., a private limited company. His provident fund account was having total balance of Rs. 10 Lacs on the date of his death. He had availed a loan from his company and the outstanding balance amount was Rs. 2 Lacs. The concerned officer of the company informed Mrs. X, the nominee of Mr. X, that as per the Employees Provident Fund Act, the company can adjust the outstanding amount of Rs. 2 Lacs out of the provident fund balance of Rs. 10 Lacs.
(8 marks)

(3)

contd

Q 5.)(i) Comment on the following cases that whether they are legal or not and what would you advise to the person/company/authority in each case? Also quote the relevant section(s) of the Act on which the comment and advice are based:-

a. M/s X Ltd., an employer, wants to file an appeal against the orders of a commissioner under Workmen Compensation Act. X Ltd. is ready to deposit the amount of compensation but not the interest and penalty as determined by the commissioner in his orders. (5 marks)

b. In a state, some categories of consumers were being supplied free power supply by the distribution company as per the decision of the state government as well as the state regulatory commission. The state government was providing subsidy in advance to compensate the distribution company for this free power supply. In the year 2019-20, the state government started to pay the subsidy with a delay of 2 months. The distribution company on its own, started to charge tariff from those consumers from 01.09.2019 onwards. (5 marks)

(ii) ABC Ltd., a power distribution licensee in Punjab acquired the utility situated in Gujarat of XYZ Ltd., a power distribution licensee in Gujarat. None of the licensees applied for the approval of any authority for this transaction. Comment on the validity of this transaction. Also mention the necessary approvals required to be taken by both of the above licensees. Also quote the relevant section(s) as well legal provisions of the act to justify your comments. (10 marks)

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