

Engineer Officer Departmental Accounts Examination
Session:05/2022
Paper:1
(Works Account)

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 relevent rules/regulation.

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P.T.O.

DEPARTMENTAL ACCOUNTS EXAMINATION
SESSION -11/2022
PAPER -1 (WORKS ACCOUNTS)

Question No. 1. Comment the followings:

- a) A cheque of Rs. 2000/- issued to a contractor is lost. Contractor requested for issue of Duplicate Cheque. Addl. SE orders on bill for issue of Duplicate Cheque without obtaining non-payment certificate from bank and indemnity bond from the contractor.
- b) For making inter-mediate payments on turnkey contract detailed measurement is recorded.
- c) The accepted tender for a work construction of 40 double room quarters sanctioned by CE was 20% below the estimated rates. The SE sanctioned the construction of 10 single room quarters, the cost of which was to be met from the savings due to lower tender.
- d) An Addl. SE of a Division verify the quantity shown as consumed /utilized by a JE in Part-IV of the IWR.
- e) An estimate for special repair of a dozer was sanctioned by the Chief Engineer in the month of May 2015. The repair could not be completed for want of certain spare parts, which were to be imported. The spare parts were received during the month of Sep. 2021. The Executive Engineer made the payment on the plea that the funds have been provided for the work during 2021-22.

Marks : 5X4=20

Question No. 2.

Please post the following transactions in the Cash Book of Sr. Xen/DS 'A' Division of PSPCL indicating the classification of each transaction and close the Cash Book by remitting the cash balance in to Bank:-

02.02.2022	Opening Balance:	
	(i) Cash in Chest	Rs.2000/-
	(ii) Revenue stamps	Rs.25/-
	(iii) Temp. Imprest with Mr. X	Rs.2000/-
	(iv) Postal Stamps	Rs.75/-
	(v) Postal Order received-fee tender RTI Act	Rs.25/-
	(vi) Self cheque No. 600010 dated 30.01.2022	Rs.2000/-
	(vii) Draft received as earnest money	Rs.5000/-
02.02.2022	Draft received as earnest money deposited into Bank	Rs.5000/-
02.02.2022	Self cheque No. 600010 dated 30.01.2022 got encashed	Rs.2000/-
04.02.2022	Sale of Tender Forms	Rs.500/-
06.02.2022	Paid TA Bill of Mr. 'Y' Circle assistant vide Cheque No.600011	Rs.600/-
10.02.2022	Paid rent of office building to Mr. 'Z' vide Cheque No.600012	Rs.35000/-
16.02.2022	Paid to contractor Mohan & Co. vide Cheque No.600013 as follows:-	
	(i) Work done & measured	Rs.50000/-
	(ii) Security	Rs.2500/-
	(iii) Income Tax	Rs.1000/-
	(iv) Cost of material issued to Contractor	Rs.5000/-
	(v) Water Charges	Rs.500/-
18.02.2022	Earnest Money draft received from contractor Sham & Co. deposited into Bank	Rs.15000/-
20.02.2022	Paid temporary advance by Self Cheque No.600014 to SDO, for payment to labour	Rs.10000/-

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25.02.2022	Paid temporary advance by Self Cheque No.600015 to JE, for expenditure against work	Rs.2000/-
26.02.2022	Salary for staff deposited into Bank vide cheque No.600016 as follows: Gross Amount of Salary <u>Recoveries:</u> (i) GPF (ii) Income Tax (iii) HBA (iv) Quarter Rent	Rs.50000/- Rs.5000/- Rs.2000/- Rs.700/- Rs.400/-

(Marks=20)

Question No. 3.

- Briefly describe the pre-requisitions that are required to be observed and got completed by an Executive Engineer before executing a work.
- What action is required to be taken by the Divisional Officer in case of lost cheque book or a blank cheque?
- Describe the procedure to be observed in case of rectification of errors made in the cash book.
- How will you account for gain on sale of assets?

Marks : 4X5=20

Question No. 4.

- Write a short note on transformer declared irreparable and uneconomic to repair.
- As a rule, every endeavor 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.
- Describe the fundamentals of execution of works.

Marks : 8+8+4=20

Question No. 5.

- Who is exempted from depositing the earnest money for tenders for supply of material?
- Write a note on following :
 - Post tender modifications.
 - Continuation of work contract on death of the contractor.

Marks : 10+(5+5)=20

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Er Officers Paper-II (Service Rules and Regulations)			Marks
Ques.: 1	1(a)	Define the followings 1. Superannuation Pension and Retiring Pension 2. Probationer and probation	5+5
	1(b)	What are the various kind of recoveries which can be made from subsistence allowance?	5
	1(c)	Differentiate between Honorarium and Fees.	5
Ques.: 2	2(a)	A Employee applied for LTC along with family members (including his wife who is employed in Private sector and files her Income Tax returns). Comment whether he can claim LTC for his wife	5
	2(b)	i) An Officer was promoted in the scale of RS. 8500/- on 11.03.2019. His Pay was Rs. 35230/- and Grade pay was Rs. 6850/-. Date of Increment is 01.04.2019. Calculate his pay in following conditions 1. He got his increment of promotion on the date of promotion. 2. He used option to get his increment of promotion on the date of his next increment date. 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?	10+5=15
Ques.: 3	3(a)	Calculate pension, Gratuity and Commutation from following data 1. Basic Pay plus Grade Pay.= Rs. 52430/- 2. Date of joining PSEB/PSPCL:- 11.01.1989 3. Date of retirement:- 30.06.2019 4. Date of Increment 01.03.2019	10
	3(b)	Explain the procedure of imposing major penalty under Punishment and Appeals regulation	10
Ques.: 4	4(a)	A Employee claimed the TA on Transfer from one station to another. One Family Member shifted 15 days prior to this transfer and other shifted after	5

		7 months of transfer. Comment	
4 (b)	(b)	An officer after availing Study leave quits service. What amount is recoverable from the officer in this case.	5
4 (c)	4 (c)	How qualifying Service for pension is being calculated	10
Ques.: 5	5 (a)	A GPF subscriber was reported to be missing. What are the instructions regarding allowing interest on the balance of missing subscriber.	5
	(b)	An official remained on extra ordinary leave w.e.f. 1.6.2004 to 16.7.2006. CE being an appointing authority sanctioned the EOL to which Audit did not admit. Comment.	5
	(c)	As per DOP state the powers to accept open, limited and single tenders as per works regulations	5
	(d)	As per DOP state the powers to sanction to sanction mobiles, telephones, fax machine, etc for official use	5

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Roll No:

09052022/150

Engineer Officer Departmental Accounts Examination
Session:05/2022
Paper:3
(Revenue Accounts)

Time Allowed: Three Hours

Maximum Marks:100

Note:-

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

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P.T.O.

Departmental Accounts Examination for Engineer Officers
Session - 05/2022
Paper III - Revenue Accounts

Time Allowed : 3 Hours

Maximum Marks : 100

Q1. (A) Define the following:-

- a) Consumer
- b) Essential Services
- c) Meter
- d) Temporary Connection
- e) Employer

(Marks 2x5=10)

(B) Calculate the bill of Jindal's Alloys (Induction Furnace) with the following information.

CD = 3000 KVA, LOAD = 2700 KW
Bill Period = 21/06/2021 to 21/07/2021

	New Readings	Old Readings
KVAH	917394	887910
KWH	913933	884676
MDI	67.865	67.151

CT Capacity = 200

Meter Capacity = -/5

Fixed Charges Rate = Rs. 295 Per KVA p.m.

Energy Charges Rate = Rs. 6.41 Per KVAH

Peak Units = 11892 KVAH

Peak Charges Rate = Rs. 2 Per KVAH

Meter Rent = Rs. 553 p.m. (Including GST)

GOP allows Subsidised Energy Charges Rate of Rs. 5 per KVAH to be charged to consumers and over and above this will be claimed by PSPCL from GOP as subsidy. (Marks 10)

Q2.

- a) Explain various Instruction of supply code related to cluster substation.
- b) What are the instructions contained in supply code as regard to service connection charges in case of cluster substation?
- c) Explain (i) Provisional Assessment. (ii) Final Assessment. (Marks 7+7+6=20)

Q 3.

- a) Explain Assessment of Electricity Charges in case of theft of electricity as per sec 135 of the Act.
- b) Explain LDHF formula for assessment of electricity consumption.
- c) Explain Safety
- d) Explain Safety Standards (Marks 7+5+4+4=20)

(2)

Q 4.

(A) Explain Accounting entries for the following :-

- i) Assessment of revenue
- ii) Accounting for sundry debtors
- iii) Creating provision for bad & doubtful debts
- iv) Writing off bad debts
- v) Creating provision for unbilled revenue

(Marks 2x5=10)

B) Explain procedure for cash collection from permanently disconnected consumers entered in PDCL (Marks 4)

C) Explain age wise analysis of defaulting amount. (Marks 6)

Q 5.

(A) Calculate connected load for

- i) Domestic Consumer
- ii) NRS Consumer with the followings :-

Light Points = 70

Fan = 48

Wall Sockets = 72

Power Sockets = 16

AC (2500 Watt Each) = 10

(Marks 3+4=7)

(B) Explain Competent Authority to write off Outstanding Dues. (Marks 3)

(C) explain provisions related to refund of Services Connection Charges (Security works) in the following cases :-

- i) Withdrawal of application by LT Consumers.
- ii) Withdrawal of application by HT/EHT Consumers.
- iii) Withdrawal of application by Temporary Consumers.

(Marks 3+4+3=10)

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Roll No.....

Departmental Accounts Examination for Engineer Officers

Session: 05/2022

Paper-4

(Acts and Labour Laws)

Time allowed: 3 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. Support your answer with relevant rules/regulation.
3. Rough work should be done on the space provided for in the answer sheet at Page no-2.
4. Missing data, if any be assumed but must be indicated specifically in the answer.

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P.T.O

Question No. 1

- (A) True/False, Support answer with relevant provisions of concerned Laws. (Marks 10)
- i. As per Factory Act 1948, two or more factories of the occupier cannot be treated as a single factory.
 - ii. As per Factory Act 1948, Transmission of power is a manufacturing process.
 - iii. Right to information includes right to take samples of material.
 - iv. An Applicant cannot make application for information through FAX under Right to information Act 2005.
 - v. Information sought for concerns the life or liberty of a person shall be provided within twenty four hours of the receipt of the request.
- (B) What are the relevant provisions of Factory Act 1948, in case weekly holiday of a worker is substituted with another day? Please elaborate. (Marks:10)

Question No. 2

- (A) What are the circumstances in which information is provided free of cost to applicant for fee prescribed under sub-section (1) of section 6 and sub-sections (1) and (5) of section 7 of Right to information Act 2005. Support answer with relevant provisions of concerned Law. (Marks : 5)
- (B) Where a request has been rejected under sub-section (1) of Section 7, the Central Public Information Officer or State Public Information Officer, as the case may be, what particulars he shall communicate to the person making the request? Support answer with relevant provisions of concerned Law. (Marks: 5)
- (C) When the result of analysis report of emission sample taken by State Board or its officer is admissible as evidence in any legal proceedings. Elaborate by quoting relevant provisions of Act. Support answer with relevant provisions of concerned Law. (Marks:10)

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Question No. 3

(A) Fill in Blanks: (Marks: 10)

1.means the high voltage backbone system of inter-connected transmission lines, sub-stations and generating plants. (Electricity Act 2003)
2. means the operation whereby the distribution system and associated facilities of a transmission licensee or distribution licensee, as the case may be, are used by another person for the conveyance of electricity on payment of charges to be determined under section 62. (Electricity Act 2003)
3. Workmen Compensation Act 1923 came into force w.e.f.
4. A period of service shall, for the purposes of calculating wages be deemed to be continuous which has not been interrupted by a period of absence from work exceeding.....days (Workmen Compensation Act)
5. As per the provisions of Micro, Small and Medium Enterprises Development Act 2006 the period agreed upon between the supplier and the buyer for payment shall exceed days from the day of acceptance or the day of deemed acceptance.

(B) Discuss in detail the provisions of Electricity Act 2003 regarding theft of Electricity.

(Marks: 10)

Question No. 4

(A) Under which circumstances the employer shall not be liable to pay compensation for injury caused to a workman by accident. Discuss as per provisions of Workmen Compensation Act 1923. (Marks 6)

(B) What 'relevant factor' means for calculating amount of compensation under the provisions of Workmen Compensation Act 1923. (Marks 4)

(C) What criteria have been notified under the provisions of Micro, Small and Medium Enterprises Development Act 2006 for classification of micro, small and medium enterprises? Also quote current notification. (Marks 8)

(D) What 'the day of deemed acceptance' means under the provisions of Micro, Small and Medium Enterprises Development Act 2006? (Marks 2)

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P.T.O.

Question No. 5

- (A) Discuss the provisions relating to contribution in schemes as per Employees Provident Funds and Miscellaneous Provisions Act 1952. (Marks: 6)
- (B) What 'retaining allowance' means under the provisions of Employees Provident Funds and Miscellaneous Provisions Act 1952? (Marks 4)
- (C) Discuss in detail the relevant provisions of Right to information Act 2005 that deals with disclosure of information provided to Public Authority by third party. (Marks : 10)

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