

EO/250/020411
PAPER-I (WORKS ACCOUNTS)

Time Allowed: 3 Hours

Marks: 100

Books allowed:

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| 1) Manual on Capital Expenditure and Fixed Assets. | 6) Manual on CAS Basic Accounting Principles and Policies. |
| 2) Meter Accounting Manual | 7) Cash & Bank Manual |
| 3) Manual on Damaged Transformers | 8) Board's Circulars amendments |
| 4) IUT Manual | 9) Purchase Regulations – 1981 |
| 5) Expense Accounting Manual | 10) Works Regulations - 1997 |

NOTE:

- i) Attempt all questions and part of a question must be attempted continuously at one place.
- ii) Support your answer with relevant Rules and Regulations.
- iii) Missing data, if any, may be assumed, but must be indicated specifically in the answer.
- iv) Rough work should be done on the space provided for in the answer sheet at Page No.2

- Q.1 a) Name the correct Account Head to the followings :-
 (i) 76.132 (ii) 74.601 (iii) 75.935 (iv) 28.930 (v) 46.937
- b) Name the correct Account Code to the followings :-
 i) Land under full title.
 ii) Surplus assets.
 iii) Deposit received against burnt meters.
 iv) General Provident Fund.
 v) Revenue from Sale of power – monthly minimum charges – Domestic.
- c) Define the followings :-
 i) Contingent liability.
 ii) Going concern concept.
 iii) Assets.
 iv) Contingency.

Marks : 5+5+10 = 20

- Q.2 a) How the control over R&M of vehicle is exercised ?
 b) Distinguish between Deposit Work and Contributory Work.

Marks : 10+10 = 20

- Q.3 a) What are the financial principles relating to expenditure ?
 b) What is Repair and Maintenance ? Explain its various kinds.
 c) Distinguish between Revised Estimate and Supplementary Estimate.

Marks : 10+5+5 = 20

- Q.4 a) What are the instructions regarding check and scrutiny of MBs ?
b) Record the certificate to be issued in case of loss of U-cheque.
c) What are the instructions regarding record and custody of U-cheque book ?

Marks : 10+3+7 = 20

- Q.5 a) Calculate the opening balance out of the followings :-

	<u>(Amount in Rs.)</u>
- Currency notes and coins (excluding one torn note of Rs.100)	1,350
- Imprest receipt	1,800
- Deposit receipt	10,000
- Revenue stamps	30
- Self cheque	5,000
- EMD in shape of Demand draft (Not yet entered in cash book)	6,500
- Service postage stamps	140
- Unpaid salary	6,631

- b) In which cases a Works Contract can be rescind.
c) Define Major Work and Minor Work.
d) Define late Tender.

Marks : 5+7+5+3 = 20

PAPER-II (SERVICE RULES & REGULATIONS)

Time Allowed: 3 Hours

Marks: 100

Books allowed:

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|--|------------------------------|
| 1) MSR Vol.1 (Part-I & II) and Vol.III) | 5) CSR Vol.II |
| 2) PSEB P&A Regulations – 1971 | 6) PSEB Delegation of Powers |
| 3) PSEB Provident Fund Regulations -1960 | 7) Punjab Budget Manual |
| 4) PSEB Employees Conduct Regulations – 1971 | |

NOTE:

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- Q.1 a) What is required to be specified in an order directing that disciplinary action against all the employees/officers concerned may be taken in a common proceeding ?
- b) What procedure is required to be followed before imposing minor penalties ? Main constituents of the records of proceedings in such cases be also stated.
- c) What is Quarantine Leave ?

Marks : 5+10+5 = 20

- Q.2 i) Whether a PSPCL/PSTCL employee can accept gifts ? Also state detailed instructions in this regard.
- ii) What are 'Modified Appropriation' and 'Supplementary Appropriation' ?

Marks : 12+8 = 20

- Q.3 Comment the following :-

- a) Leave sanctioning authority sanctioned half pay leave because earned leave balance was not sufficient to cover the entire period of earned leave applied for.
- b) An employee placed suspension certified that the amount earned by him during the suspension period from a business was less than the total amount of subsistence allowance.
- c) Office calculated period of overstayed of joining time by excluding all Sundays.
- d) An employee dies at the expiry of the two months earned leave and the office proposed to make recovery of the allowances paid during leave period from DCRG.

Marks : 4x5 = 20

- Q.4 i) AEE, DS Sub-Division, Kalyan accorded approval for purchase of revenue stamps worth Rs.1200 in one go, this being requirement of one month. Comment.
- ii) Sr. XEN, DS Division, Sirhind sanctioned refund of unjustified amount of Rs.2000 deposited by a prospective consumer. Comment.
- iii) What do you know about 'Deposit Linked Insurance Scheme' ?
- iv) How the subscription towards Provident Fund is fixed ?

Marks : 4x5 = 20

- Q.5 a) On what basis the employees have been categorized for the purpose of TA w.e.f. 1.1.2011 ? Also state their categories now made.
- b) Under what conditions date of next increment does not change at the time of pay fixation on promotion and how is the pay fixed under such condition ?
- c) Under what conditions an employee can avail facility of LTC for more than two alive dependent children/adopted children ?
- d) Although the pension on the basis of last pay was more beneficial to the employee, yet office proposed to calculate pension on the basis of average of 10 months emoluments. Comment.

Marks : 4x5 = 20

Books allowed:

- 1) Sales Regulations and Conditions of supply.
- 2) All Commercial Tariff and PR Circulars issued up to date.
- 3) Commercial Accounting System Vol.V, Manual of Material Accounting.
- 4) Sales of Power Manual including Computerized Billing.

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- Q.1
- i) What are the powers of licensee, if a consumer refuses to allow him to enter his premises for inspection?
 - ii) Is it permissible to carry out inspection of a domestic place or premises between sunset and sunrise and if so under what conditions.
 - iii) What procedure is to be followed in case a consumer refuses to receive the inspection report from the authorized officer ?
 - iv) How will the consumer billed for the period burnt period remained at site and on what basis if corresponding average consumption of previous year is not available.
 - v) Is the cost of shifting of meter which is already installed outside consumer premises recoverable from the consumer? Is the consumer responsible for theft or damage to the meter if installed outside consumer premises?
 - vi) In how much time the licensee is required to effect supply from an alternate source and replace a damaged distribution transformer.
 - vii) What is the maximum period temporary supply will be permitted in the first instance. Can it be further extended?
 - viii) Is the licensee responsible for any loss or damage to the plant and equipment of the consumer on account of interruptions of supply of power caused by damage to licensee's supply system due to causes beyond its control?
 - ix) What documents are required to be attached along with A&A form for DS/NRS (LT Supply) as per Form No. CS-1-A.
 - x) Under what conditions a order/notice deemed to be served to a consumer.

Marks : 10x2 = 20

- Q.2
- i) What purchase procedure is to be followed in case of material is not available on Stock and is urgently required.
 - ii) Explain in brief how material is drawn from the Stores by JE of Distribution Organization and approval and checks by SDO/DS.
 - iii) What are the responsibilities of SDO/Stores and Sr. XEN/Stores for safe custody of Store materials?

Marks : 6+6+8 = 20

- Q.3
- i) What do you understand by the term open Access and as per regulations to which category of consumers it is admissible and feasible.
 - ii) What are UI charges? How are Open Access units and UI accounted for in the bill of the consumer? How does a transmission licensee recover his charges?

- iii) Prepare the bill of a LS consumer located at Malerkotla for the month of February, 2011 as per following data:-

Category	-	PIU (Induction Furnace)
Supply Voltage	-	66KV
Sanctioned Load	-	13646 KW
Sanctioned CD	-	15162 KVA
CT Ratio	-	150/1
Meter Ratio	-	75/1
Meter Multiplier	-	1000
Peak Load Allowed	-	3800 KW
CT/PT Unit	-	PSPCL
Meter	-	Pvt.
Service charges	-	Rs. 450/-

Meter Readings:

	<u>New (28.02.2011)</u>	<u>Old (31.01.2011)</u>
MDI	8.22	5.38
KVAH	123972	123381
KWH	119654	119074

If the bill issue date is 01.03.2011, mention the followings :-

- Due date of payment (By Bank draft/Banker's Cheque)
- Due date of payment (By Local Cheque)
- Net amount payable by due date after rounding off.
- Surcharge amount for payment within one week after the due date and for payment beyond one week after due date.

Marks : 2+3+15 = 20

- Q.4
- Write three important checks for SDO/Op while taking monthly meter reading to ensure correct billing of LS consumers.
 - Are DS officers/officials held responsible if their seals are found intact and consumer is found to be indulging in theft of energy or meter is recording less consumption?
Who is responsible to check theft of energy in respect of the following consumers :-
 - Single Phase connections.
 - DS/NRS connections with CT/PT and MS connections.
 - LS/BS/RT connections above 500 KW/KVA.
 - What are the responsibilities of DS staff to carry out periodical checking of connections in respect of JE, SDO and Sr. XEN

Marks: 6+8+6 = 20

- Q.5
- What do you understand by Dispute Settlement Committees and purpose of their constitution? What are various dispute Settlement Committees and their financial limits.
 - Explain in brief procedure to be followed by a consumer for redressal of his grievance from Dispute Settlement Committee.
 - What is an Ombudsman. What are the powers and duties of Ombudsman. Is the award of Ombudsman final and binding?
 - Explain in one Para preventive steps undertaken by PSPCL for preventing theft of energy and reduction of AT&C losses.

Marks: 5+5+5+5 = 20

Books allowed:

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|---|--|
| 1) Factories Act, 1948 | 5) Workman Compensation Act, 1923 |
| 2) Industrial Disputes Act, 1947 | 6) The Electricity Supply Act, 1948 |
| 3) Employees State Insurance Act, 1948 | 7) Air (Prevention & Control of Pollution) Act, 1981 |
| 4) PSEB Standing Orders Applicable to Work Charged & Daily Wages Workers. | |

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Q.1 a) Choose the right option and fill the blanks :-

- i) The space for every worker in the Factory after the commencement of Factories Act 1948 should be _____ cubic Meters.
(a) 9.9 (b) 10.2 (c) 14.2 (d) 13.2
- ii) The provision for cooling water during hot weather should be made by the organization if its employees are _____ or more.
(a) 200 (b) 250 (c) 300 (d) 150
- iii) _____ is not a welfare provision under Factories Act 1948.
(a) Canteen (b) Crèche (c) First aid (d) Drinking Water
- iv) Safety Officers are to be appointed if organization is engaging _____ or more employees.
(a) 1,000 (b) 2,000 (c) 500 (d) 750
- v) Leave with wages is allowed for employees if they work for _____ days in a month.
(a) 15 (b) 25 (c) 20 (d) 28
- vi) Welfare Officers are to be appointed if organization is engaging _____ or more employees.
(a) 500 (b) 250 (c) 600 (d) 750
- vii) An adult worker can work up to _____ hours in a day as per Factories Act 1948.
(a) 8 (b) 9 (c) 10 (d) 12
- viii) Crèche is mandatory under the Factories Act where _____ women workers are employed.
(a) 50 (b) 100 (c) 30 (d) 70
- ix) A person who has ultimate control over the affairs of the Factory under Factories Act 1948 is called _____.
(a) Occupier (b) Manager (c) Chairman (d) Managing Director
- x) The Walls, ceilings and partitions of every latrine shall be white washed or colour washed at least once in a period of _____ months.
(a) 6 months (b) 4 months (c) 12 months (d) 14 Months

P.T.O.

- b) The services of a woman worker who had completed 4 months continuous service in a factory was terminated.
- To what Leave is she entitled?
 - To what Leave will she be entitled if she was below 15 years of age ?
- c) P, an apprentice Fitter, was injured while cleaning a dangerous part of a machine which had been manufactured abroad. The machine was unfenced while adjustments were made to it. Is the manager or occupier guilty of an offence ?

Marks : 10+5+5 = 20

- Q.2 a) Define the term 'Industrial Dispute' as defined in the Industrial Dispute Act, 1947. Is this definition is applicable to the following cases :-
- A dispute between a single workman and his employer.
 - A dispute between a dismissed employee and his employer.

- b) Distinguish between Lay off and retrenchment.

Marks : 15+5 = 20

- Q.3 a) Define and discuss "arising out of and in the course of employment" as used in the workman's Compensation Act, 1923.
- b) Distinguish between Partial disablement and total disablement under Workmen's Compensation Act, 1923.

Marks : 15+5= 20

- Q.4 a) Distinguish between following under ESI Act 1948 :-
- Employee and Exempted employee.
 - Principal employer and Immediate employer.
- b) State the rules as to employer's and employee's contributions as provided in the Employees State Insurance Act, 1948.

Marks : 10+10 = 20

- Q.5 a) Explain the functions of State Board under the Air (Prevention and Control of Pollution) Act, 1981.
- b) Define the following as per PSEB's standing orders applicable on other than Factory :-
- Temporary workman.
 - Casual Workman
 - Apprentice Workman.
- b) State The powers delegated to various officers to sanction Leave as per PSEB's Standing Orders applicable on other than Factory.

Marks : 10+6+4 = 20