

Roll No. _____

EO/300/091010
PAPER – I (WORKS ACCOUNTS)

Time Allowed : 3 Hours

Marks : 100

Books allowed:

- | | |
|--|--|
| 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) Distinguish between Deposit Work and Contributory Work.
 - b) SDE/B&R has approached PSEB for shifting of 11KV lines on a place of public interest. How the estimate of work will be framed ? Also explain the accounting procedure to be followed for the execution of work.
 - c) What steps should be taken to ensure that the expenditure incurred on a work undertaken on behalf of consumer/other agency does not exceed the amount deposited ?

Marks: 6+7+7=20

- Q.2**
- a) Write a detailed note on SR and IUT Control Register.
 - b) Junior Engineer-II Operation Sub-Division-'A' insists that Lineman in charge of execution of work should receive the material from him on the day to day basis and render account daily. Lineman calls it a futile exercise. Comment.
 - c) Mr. 'X' SDC of your Sub-Division has been promoted and posted as Circle Assistant in the office of AO/Field. The official was not allowed to join on the pretext that he has not produced the certificate regarding accounts. What is this certificate and who is competent to issue it ?

Marks: 10+5+5=20

- Q.3**
- a) Distinguish between Imprest and Temporary Advance ?
 - b) What do you understand by stale cheque ? How these cheques are adjusted in accounts ?
 - c) How the errors noticed in Cash Book can be corrected ?
 - d) How the cash found short/surplus during checking of Cash Book is adjusted in accounts ?

Marks: 5+5+5+5=20

P.T.O.

Q.4 Comment on the followings :-

- a) Sr. XEN/Op. West Division, Patiala has issued a U-Cheque for Rs.74,000/- for IUT Bill of Rs.85,000/- raised by Sr. XEN/Op. Division, Nabha.
- b) U-Cheque for Rs.7,50,000/- issued by Sr. XEN/Op. Division, Bathinda to Sr. XEN/TLSC Division, Bathinda has been reported to be lost in transit. Sr. XEN, TLSC Divn., Bathinda insists that old U-Cheque be cancelled and a new U-Cheque be issued in lieu thereof.
- c) An IUT Bill has been raised by 'A' O&M Division against 'B' O&M Division on account of use its vehicle used on O&M works.
- d) Junior Engineer authorized to write up measurement book explains to his SDO in charge that he is not in a position to present himself at the time when petrol is taken from petrol pump.
- e) Key of the chest in use in the Sub-Division office has been lost. SDO directs SDC to get it manufactured locally.

Marks: 4+4+4+4+4=20

Q.5 a) Name the terms used for the following definitions :-

- i) Advances made on security of material brought to site.
 - ii) Disbursement of any kind on a running account not being the final payment.
 - iii) Payment made to contractor for work done and measured.
 - iv) Payment made for work done but not measured.
 - v) Anticipated charges adjustable as final charges but not paid.
 - vi) Formal acceptance for incurring any expenditure.
 - vii) Financial transaction brought to account which do not involve giving or receiving cash or stock.
 - viii) Incidental charges of miscellaneous character pertaining to work which cannot be classified appropriately under any distinct sub-head or sub-work.
 - ix) Charges levied in respect of stock material sold or transferred.
 - x) Orders of the competent authority sanctioning a properly detailed estimate of cost of construction or repair work.
- b) Classify the following transactions :-
- i) Permanent Imprest with JE-II
 - ii) Purchase of furniture and fixture of field hostel.
 - iii) Expense recoverable from suppliers/contractors.
 - iv) Income Tax Deducted at sources.
 - v) Excess found on physical verification of material.
- c) Distinguish between Additions/ Improvements/ Alternations/ Renovations/ Re-arrangements and Replacements.

Marks: 10+5+5=20

Roll No. _____

EO/330/101010

PAPER – II (SERVICE RULES & REGULATIONS)

Time Allowed : 3 Hours

Marks : 100

Books allowed:

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|--|------------------------------|
| 1) M.S.R. Vol.1 (Part-I & II) and Vol.III | 5) C.S.R. 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:

- (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) A Circle Assistant in the Scale of 6300/10000 was promoted as Senior Assistant on 29.5.2003. He was drawing Rs.8825/- on 1.6.2002 with Date of Next Increment on 1.6.2003. He opted under Para (b) of Finance Circular Office Order No.240 dated 15.1.1991. Fix his pay on promotion with Date of Next Increment.

b) An SSA whose pay was fixed as Rs.14520/- in the Scale of Rs.6400/20200 with Grade Pay of Rs.2800/- on 1.1.2006 with Date of Next Increment on 1.4.2006 was promoted as SSO on 2.6.2006 in the Scale of Rs.10900/34800 with Rs.4650/- Grade Pay. He opted under Para-2 of Regulation-11 of sub-Clause II. Fix his pay on promotion and pay on next date of Increment.

Marks: 10+10=20

Q.2 What are the Salient features of Contributory Pension Scheme of new entrants joined department after 1.1.2004.

Marks: 20

Q.3 a) An Officer performed L.T.C. facility from Bangalore to Mysore by Karnataka Tourisms Bus and submitted the claim to the Department, to which audit objected. The Officer requested to restrict his claim with entitled Railway fair. Please comment.

b) L.T.C. orders permits journeys by Rajdhani or Shatabdi Express Trains. Can the entitlement be determined on notional basis ?

c) Whether T.A. to shift the family and luggage will be allowed to the official who is retrenched from his service and what are the instructions to pay T.A. who is removed from Service.

Marks: 7+6+7=20

P.T.O.

- Q.4 a) Define the Punishment which shall not amount to a penalty under punishment and appeal Regulations.
- b) Define competency of various authorities to sanction extra ordinary leave to Board employees.

Marks: 15+5=20

- Q.5 a) What are the instructions to regularize the period of absence when an employee do not resume duty after remaining on leave for continuously more than five years.
- b) Differentiate between :-
- i) Re-appropriation and Supplementary Appropriation.
 - ii) Primary Unit of Appropriation and Secondary Unit of Appropriation.
- c) Define : Head of Department.

Marks: 5+10+5=20

EO/260/111010
PAPER – III (REVENUE ACCOUNTS)

Time Allowed : 3 Hours

Marks : 100

Books allowed:

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

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) How Review Panel is constituted and who are the Members of the Panel ?
b) What are the functions of Review Panel ?

Marks: 10+10 =20

- Q.2 a) A consumer found indulging in theft of electricity. Explain the procedure to be adopted as per Regulation-37 of Electricity Supply Code and Related Matters Reg-2007 ?
b) Explain compounding fee ?

Marks: 15+5 =20

- Q.3 Prepare the Bill of LS consumer for the month of 8/2010 from the following Data. Connection falls in the limit of Municipal Corporation.

Category	Forging Unit
Supply Voltage	11KV
Sanctioned Load	1495.576 KW
Sanctioned Contract Demand	1300 KVA
CT Ratio	100/5
Meter Ratio	5/5
Meter Multiplier	1.00
Peak Load Allowed	200 KW

Readings

New		Old
MDI	66.600	60.400
KVAH	62266	42667
KWH	60869	41726
Energy Charges		458 p/kwh
MMC		133/KVA

P.T.O.

What Gross amount the consumer will pay if he deposits the amount:-

- | | | | |
|-----|---------|---|-----------------|
| i) | 5 days | } | After due date. |
| ii) | 11 days | | |

Marks: 20

Q.4 A) (I) Define the rates at which the money for compounding fee is to be collected for the following category of consumers :-

- i) Industrial
 - a) Small Power
 - b) Medium Supply
 - c) Large Supply – General Industry/Power Intensive

Marks: 1x3 = 3

- ii) Agriculture Supply
- iii) NRS
- iv) Bulk Supply Consumer

Marks : 1x3 = 3

(II) Who is the Authorized Officer for accepting compounding fee for the following category of consumer ?

- i) All LT & HT Domestic, Bulk Supply, Industrial SP, Agriculture and NRS connections.
- ii) All LS & MS Industrial connections.

Marks : 2x2=4

B) Who are the officers designated by the Punjab State Electricity Regulatory Commission to review assessment made in respect of theft of Electricity cases for the following category of connections as per Electricity Supply Code and Related Matters Reg.2007:-

- i) SP/MS/AP consumers
- ii) DS/NRS consumers upto 100 KW
- iii) Bulk Supply consumer with load exceeding 100 KW and up to 500 KW.
- iv) DS/NRS consumers with load above 500 KW
- v) Railway Traction.

Marks : 1x5 = 5

C) Who are the authorized officers of operation organization to issue disconnection of supply where theft of Electricity is prima facie established in respect of the following:-

- i) MS supply consumer
- ii) LS supply consumer upto 500 KW
- iii) NRS consumer beyond 500 KW
- iv) Bulk supply consumer beyond 500KW
- v) Railway traction.

Marks : 1x5=5

Marks : 3+3+4+5+5+=20

Q.5 A Domestic Supply consumer having sanctioned load of 7KW found using electricity by "By-passing" the meter on 31.7.2010. Calculate theft charges ? He has paid last Bio-monthly six bills of Rs.16,321/- (SOP) and Rs.1718/- (ED) for 4345 (Units), Rs.435/- (Octroi), Energy charges 100 Unit Rs.3.11 per/kwh, 200 unit Rs.4.52 per/kwh and 204 unit Rs. 4.78 per/kwh ?

Marks : 20

Roll No. _____

EO/200/121010
PAPER – IV (ACTS AND LABOUR LAWS)

Time Allowed : 3 Hours

Marks : 100

Books allowed:

- | | |
|--|-------------------------------------|
| 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 |
| 4) PSEB Standing Orders Applicable to | Pollution) Act, 1981 |
| Work Charged & Daily Wages Workers | |

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 Explain the followings under The Electricity (Supply) Act, 1948 :-

- i) Functions of State Electricity Consultative Council.
- ii) Annual Financial Statement.
- iii) Power to make Regulations.

Marks : 4+5+11=20

- Q.2**
- a) What conditions are to be complied with by every person to whom consent has been granted by the State Board under the provisions of The Air (Prevention and Control of Pollution) Act, 1981 ?
 - b) Indicate the duties of person taking a sample when a sample of emission is taken for analysis under the provisions of The Air (Prevention and Control of Pollution) Act, 1981.
 - c) Define cognizance of offences under the provisions of The Air (Prevention and Control of Pollution) Act, 1981.

Marks : 10+5+5=20

- Q. 3**
- a) What are the rights of compensation of a Workman who has been laid off under The Industrial Dispute Act, 1947 ? When a workman is not entitled to compensation for having been laid off ?
 - b) Indicate the provisions of Notice of periods of work for adults under The Factories Act, 1948.

Marks : 10+10=20

P.T.O.

- Q.4 a) What are the provisions regarding work on or near machinery in Motion under The Factories Act, 1948.
- b) What are the rules regarding the distribution of compensation under The Workmen's Compensation Act, 1923 ?

Marks : 10+10 = 20

Q.5 Explain the followings under The Employees State Insurance Act, 1948:-

- i) Inspectors, their functions and duties.
- ii) Issue of Certificate to the Recovery Officer.
- iii) Liability of Owner or occupier of Factories etc. for excessive sickness benefits.

Marks : 7+6+7 = 20