

Roll No.

EO130/100514
PAPER-I
(WORKS ACCOUNTS)

Time allowed: Three Hours

Max. Marks: 100

Books Allowed

- 1) Manual on Capital Expenditure and Fixed Accounts.
- 2) IUT Manual.
- 3) Manual on Damaged Transformers.
- 4) Meter Accounting Manual
- 5) Expense Accounting Manual.
- 6) Basic Accounting Principles & Policies.
- 7) Cash and Bank Manual.
- 8) Works Regulations 1981
- 9) Board's (PSPCL) Circular and Amendments.

Note

- Attempt all the questions and part of a question must be attempted continuously at one place.
- Support your answer with relevant rules and 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. No.	Question	Marks
1	Define deposit works and contributory works. Explain the accounting procedure for both from receipt of deposit till finalization of their accounts.	20
2	a) State the transactions for which the amount is recorded in adjustment column of cash book.	4

	<p>b) Indicate the circumstances when temporary advance is given to the subordinate.</p> <p>c) The prospective consumer is required to deposit certain amount/charges to PSPCL at time of application and release of connection. How would you classify these receipts in the cash book?</p> <p>d) Material issued to contractor was transported in departmental truck. Indicate the classification of the amount recoverable from contractor on this account.</p> <p>e) Indicate the account head for the following codes:</p> <p> i) 61.246</p> <p> ii) 61.254</p> <p> iii) 28.622</p>	<p>4</p> <p>4</p> <p>2</p> <p>3x2=6</p>
3	<p>a) Write a note on SRs and I.U.T. Bills Control Register</p> <p>b) Explain the procedure for treating cash receipts and other recoveries such as recovery from employees, contractors etc. on behalf of other accounting unit in the books.</p> <p>c) Comment</p> <p> i) Certain items of furniture of Sub Divisional Officer were transported in a departmental truck alongwith store material for use on PSPCL works. No charges were paid by SDO.</p> <p> ii) Tyres & Tubes of PSPCL Car were replaced and the old ones left with the dealer being useless.</p> <p> iii) J.E. on receipt of sales bill for petrol from</p>	<p>4</p> <p>6</p>

	<p>driver immediately recorded entry in the measurement book.</p> <p>iv) All charges on running of vehicle were considered while working out per KM rate for PSPCL works and private use.</p>	4x2.5=10
4	<p>a) Define rejection of tenders and re-invitation of tenders with illustrations.</p> <p>b) Define Contract, contract price, contract period and date of contract.</p> <p>c) Differentiate Earnest Money and Security Deposit.</p>	<p>8</p> <p>4x2=8</p> <p>4</p>
5	<p>a) Rs.25 Lacs were spent on survey and feasibility study for installation of 5 mini Hydro Projects. Out of this Rs.7.50 Lacs were identified to a project which was approved for execution and the remaining had been abandoned. How would the amount spent be treated in the accounts?</p> <p>b) What are basic principles of management?</p> <p>c) Describe briefly joint inspection report.</p> <p>d) Write short note on burnt meter register.</p>	<p>5</p> <p>5</p> <p>5</p> <p>5</p>

Roll No.

EO210/110514
PAPER-II
(SERVICE RULES AND REGULATIONS)

Time allowed: Three Hours

Max. Marks: 100

Books Allowed

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

Note

- Attempt all the questions and part of a question must be attempted continuously at one place.
- Support your answer with relevant rules, and 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. No.	Question	Marks
1	i) What are the instructions relating to acceptance of gifts by Corporation employees. Explain in detail.	5
	ii) Briefly explain the procedure to be followed regarding disciplinary cases to be dealt with under common proceedings.	5
	iii) What is the procedure to be followed before imposing minor penalties? What are the main constituents of records of proceedings in such cases.	10

2	<p>i) 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.</p> <p>ii) What are the regulations regarding fixation of subscription towards Provident Fund under PSEB Employees Provident Fund Regulations 1960.</p> <p>iii) A temporary employee is going to complete one year of his service at the mid of the month. Can he subscribe to the fund from that month?</p> <p>iv) What are the regulations regarding grant of 2nd refundable advance when an earlier refundable advance is outstanding.</p>	<p>5</p> <p>5</p> <p>5</p> <p>5</p>
3.	<p>Comment upon the following with specific rules and regulations:-</p> <p>i) A controlling officer denied the benefit of 20 days casual leave to a female employee on the ground that her service is only 2 years.</p> <p>ii) An employee died on 31.3.2014 at 5.00 a.m. The controlling authority denied this day to be treated as duty for the purpose of pay and allowances.</p> <p>iii) A competent authority refused to sanction another refundable advance from GPF to an employee on the ground that an earlier refundable advance is still outstanding.</p> <p>iv) A competent authority decided that payment of solatium will be paid to the dependents of a deceased employee on the basis of succession certificate only.</p>	<p>5</p> <p>5</p> <p>5</p> <p>5</p>
4	<p>Define the following:-</p> <p>i) Superannuation pension and retiring pension.</p>	<p>5</p>

	<p>ii) Performance budgeting.</p> <p>iii) Probationer and on probation.</p> <p>iv) Additional quantum of pension. What percentage of additional pension is admissible at different stages of life?</p>	<p>5</p> <p>5</p> <p>5</p>
5	<p>i) An employee was found guilty of negligence while working as Junior Engineer. The competent authority while deciding the charge sheet issued to him ordered stoppage of two annual increments without future effect vide office order dated 12.12.2006. In another case, one increment was stopped without future effect through another office order issued on the same date. The official was drawing basic pay of Rs.28400/- on 1.1.2006 with DNI on 1.12.2006. Fix his pay from time to time.</p> <p>ii) What is subsistence allowance? When and at what rate it becomes payable. What kind of recoveries can be made from the subsistence allowance? Explain in brief.</p>	<p>10</p> <p>10</p>

Roll No.

EO190/120514
PAPER-III
(REVENUE ACCOUNTS)

Time allowed: Three Hours

Max. Marks: 100

Books Allowed

- 1) Electricity Supply instruction Manual and Condition of Supply.
- 2) All Commercial and PR Circulars issued upto date.
- 3) Commercial Accounting System Vol. V Manual of Material Accounting.
- 4) Sales of power manual including computerized billing.

Note

- Attempt all the questions and part of a question must be attempted continuously at one place.
- Support your answer with relevant rules and 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. No.	Question	Marks
1	a) Can a connection be released in temporary structures? If yes, what are the instructions?	3
	b) Can a connection be released along the schedule road? If yes, what are the instructions regarding release of connection along the schedule roads?	7
	c) What are the instructions for the release of second connection for installation of telecom equipment etc.?	5
	d) What are the instructions for the release of	

	general connection whose connection is held up for the want of energy meter?	5
2	<p>a) What is the competency of various officers to sanction the load?</p> <p>b) Who is the custodian of application and agreement forms?</p> <p>c) What is the procedure of extension in connected load without increase in contract demand by HT/EHT consumers?</p>	<p>7</p> <p>5</p> <p>8</p>
3	<p>a) How power factor surcharge/incentive levied to MS consumers as per instructions of PSPCL?</p> <p>b) What are the instructions for single point supply in private building complex?</p> <p>c) What tariff is applicable to following:-</p> <p style="padding-left: 40px;">i) Private Sports Institutions..</p> <p style="padding-left: 40px;">ii) Officers of other professional service provider.</p> <p style="padding-left: 40px;">iii) Sainik Rest House.</p> <p style="padding-left: 40px;">iv) Milk Processing Unit.</p> <p>d) What are the rates of MMC applicable to Arc/Induction furnaces? Are there any circumstances under which the charges of MMC can be reduced/exempted?</p>	<p>4</p> <p>4</p> <p>4</p> <p>8</p>
4	a) A NRS connection to M/s Reliance Communication was released for mobile tower in the month of December, 2013. Its sanctioned load was 15.00 KW. In the month of January, 2014 the meter of the	15

	<p>consumer became defective. Calculate the units to be billed and prepare the monthly bill under NRS category as per data given below:-</p> <p>i) Period of bill 30 days</p> <p>ii) Fuel surcharge @ 9 Paisa per unit</p> <p>iii) Meter/MCB Property of PSPCL</p> <p>b) Calculate the monthly lamp renewal and line maintenance charges in respect of 'C' Category of street light consumers:</p> <p>i) Ordinary Lamp:</p> <p>80 Watt each 10 Nos.</p> <p>ii) Mercury Vapour Lamp</p> <p>125 Watt each 8 Nos.</p> <p>iii) Fluorescent Tubes:</p> <p>Single 4 ft. 40 Watt each 15 Nos.</p> <p>Double 4 ft. 40 Watt each 20 Nos.</p>	5
5	<p>a) What are the instructions for the maintenance of multiplying factor register?</p> <p>b) Under what circumstances an outstation cheque can be accepted from existing/prospective consumer?</p> <p>c) How much time is allowed to different categories of consumer for payment of bill from the date of delivery?</p> <p>d) Who is the competent authority to allow extension in due date of payment of energy bills in the event of unforeseen circumstances.</p>	5x4 =20

Roll No.

EO100/130514

PAPER-IV

(ACTS AND LABOUR LAWS)

Time allowed: Three Hours

Max. Marks: 100

Books Allowed

- 1) Factories Act, 1948
- 2) Industrial Dispute Act, 1947
- 3) Employees State Insurance Act, 1948
- 4) PSEB standing orders applicable to work charged and daily wages workers.
- 5) Workman Compensation Act, 1923.
- 6) The Electricity Supply Act, 1948
- 7) Air (Prevention and Control of Pollution) Act, 1981

Note

- Attempt all the questions and part of a question must be attempted continuously at one place.
- Support your answer with relevant rules and 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. No.	Question	Marks
1	<p>a) What provisions have been made in The Factory Act, 1948 for protection against fire and for safety of building and machinery of a factory?</p> <p>b) Explain the following under The Factory Act, 1948:-</p> <p>i) Occupier</p>	<p>8</p> <p>3x4=12</p>

	ii) Hazardous process iii) Factory iv) Working hours of adults	
2	a) Define the term Layoff and Lockout. What is the difference between Layoff and Lockout? b) Discuss the classification of workmen under P.S.E.B.'s standing order. c) Explain the powers of various officers with regard to punishment under PSEB's standing order.	10 6 4
3	a) Explain the provisions regarding sickness benefit and funeral expenses under The Employee's State Insurance Act, 1948. b) What are the powers of State Govt. to declare Air Pollution Control area?	12 8
4	Define the following terms as used in The Workmen Compensation Act, 1923:- i) Partial disablement ii) Personal injury by accident iii) Occupational diseases iv) Wages v) Total disablement.	4×5=20

5	a) What are the provisions regarding preparation, submission of annual reports and returns by Board under The Electricity Supply Act, 1948 ?	8
	b) State the powers of Central Govt. to make rules under the Electricity Supply Act, 1948.	6
	c) Discuss the powers of State Govt. with regard to removal/suspension of members of SEBs under The Electricity Supply Act, 1948.	6