Departmental Accounts Examination
for
Engineer Officers
Session: 5/2015
Paper-I (Works Accounts)

Maximum Marks 100

Time allowed 3 Hrs.

BOOKS ALLOWED

❖ As per syllabus issued vide Office Order No.23/Exam.120/Vol.3 dated 16.5.2014.

NOTE

❖ Attempt all the questions and part of a question must be attempted continuously at one place.

❖ Support your answer with relevant Rules/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.

P.T.O.
<table>
<thead>
<tr>
<th>Ques.: 1</th>
<th>Explain Capital Materials Purchase by classifying account code as per Chart of Accounts.</th>
<th>10</th>
</tr>
</thead>
<tbody>
<tr>
<td>1(b)</td>
<td>What do you understand by I.U.T. Transactions?</td>
<td>5</td>
</tr>
<tr>
<td>1(c)</td>
<td>Explain the procedure for verification and settlement of I.U.T. Bill.</td>
<td>5</td>
</tr>
<tr>
<td>Ques.: 2</td>
<td><strong>Calculate rate per kilometre of vehicles used from the following:</strong></td>
<td>20</td>
</tr>
<tr>
<td></td>
<td><strong>Life of the vehicle</strong></td>
<td>5 years</td>
</tr>
<tr>
<td></td>
<td><strong>Annual mileage</strong></td>
<td>30,000 km</td>
</tr>
<tr>
<td></td>
<td><strong>Capital Value</strong></td>
<td>Rs. 2,00,000</td>
</tr>
<tr>
<td></td>
<td><strong>Value of garrage</strong></td>
<td>Rs. 20,000</td>
</tr>
<tr>
<td></td>
<td><strong>Direct charges (annual):</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>i) Employees cost</td>
<td>Rs. 3,00,000</td>
</tr>
<tr>
<td></td>
<td>ii) Repair and minor replacement of vehicle</td>
<td>Rs. 50,000</td>
</tr>
<tr>
<td></td>
<td>iii) Maintenance and repair of vehicle shed</td>
<td>Rs. 10,000</td>
</tr>
<tr>
<td></td>
<td>iv) Fuel and Lubricant (supplied from stores)</td>
<td>Rs. 1,00,000</td>
</tr>
<tr>
<td></td>
<td><strong>Indirect Charges:</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>i) Depreciation</td>
<td>90% cost</td>
</tr>
<tr>
<td></td>
<td>ii) Interest</td>
<td>13.50%</td>
</tr>
<tr>
<td></td>
<td>iii) Supervision charges</td>
<td>10%</td>
</tr>
<tr>
<td></td>
<td>iv) Departmental charges</td>
<td>27.50%</td>
</tr>
<tr>
<td></td>
<td>(i) For Powercom's use.</td>
<td>10 Marks</td>
</tr>
<tr>
<td></td>
<td>(ii) For Private use.</td>
<td>10 Marks</td>
</tr>
<tr>
<td>Ques.: 3</td>
<td>3(a) Detail the records to be kept &amp; value adjustments to be made when a Distribution Transformer is damaged &amp; got repaired.</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>3(b) An Xen while making payment to a contractor for Rs. 11800, actually signed a cheque written out for Rs. 18000 and amount entered as Rs. 10800 in the Cash Book. The discrepancy came to notice on getting the account from the Bank after the close of the month. Pass the Journal Voucher to rectify the mistake.</td>
<td>10</td>
</tr>
<tr>
<td>Ques.: 4</td>
<td>4(a) Discuss the duties to be performed by Sr Xen in respect of Works Accounts.</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>4(b) Discuss the kinds of Tenders under Works Regulations 1997.</td>
<td>10</td>
</tr>
<tr>
<td>Ques.: 5</td>
<td>5(a) Discuss the provisions regarding Submission of Tenders under Works Regulations 1997.</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>5(b) Discuss the provisions regarding Opening of Tenders under Purchase Regulations 1981.</td>
<td>10</td>
</tr>
</tbody>
</table>
Departmental Accounts Examination
for
Engineer Officers
Session: 5/2015
Paper-2nd
Service Rules and Regulations

Maximum Marks 100

Time allowed 3 Hrs.

BOOKS ALLOWED

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✧ Support your answer with relevant Rules/Regulations

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✧ Missing data, if any, may be assumed but must be indicated specifically in the answer.
Question No 1
(a) Distinguish between
i) Probationer & a person on probation
ii) Fee & Honorarium
iii) Half pay leave & Commuted Leave
iv) Pay band & Grade Pay
(b) Comment
i) A person was asked to produce a medical certificate of fitness for entry into PSPCL service and after medical examination he was declared unfit. The competent authority used its discretion to ignore the medical certificate and the person was allowed to join the service.
ii) An employee, bitten by a rabid dog, was granted 30 days special casual leave to proceed to a centre for anti-rabid treatment.

Question No 2
(a) State the T. A. admissibility in following cases indicating the conditions applicable, if any:-
i) A PSPCL Officer with grade pay of Rs. 9600/- travelled to New Delhi in staff car. He stayed in hotel there and paid Rs. 3500/- as hotel charges. He returned to his headquarter at Patiala on next day.
ii) A PSPCL employee who was on 100 days earned leave was recalled from leave and posted at Ludhiana though he proceeded for leave from Patiala.
iii) A PSPCL employee was summoned by a district court as PSPCL witness in a civil case filed against PSPCL by a consumer. Is there any difference in his T. A. claim if he is appearing as a consumer witness summoned by the court?
iv) Local mileage is restricted to ordinary daily allowance for day of stay at New Delhi though the officer claimed that he hired full taxi for entire day in public interest. Comment.

(b)
i) State the services which do not qualify for pension.

ii) What are conditions specified for condonation of interruptions in service for pension?

iii) Differentiate between invalid pension and retiring pension.
iv) A PSPCL retired on 31.01.2015 after serving PSEB/PSPCL for 32 years 5 months & 20 days. His basic pay including G.P. was Rs. 35490/ with D. A. admissible @ 107% of the basic pay. Calculate his pensionary benefits including leave encashment and family pension to spouse/children after death. He had 245 days earned leave at his credit after encashment 10 days leave encashed for availing LTC during Dec. 2014.

Question No 3

(a)

i) Distinguish between censure, withholding of promotion and non-selection to a selection post.

ii) Can an employee who was served Show Cause Notice be awarded major punishment?

(b)

i) What are the acts of a PSPCL employee amounts to sexual harassment of any woman at workplace? Who is competent authority for making complaint in this regard?

ii) Define the term movable property under Employees Conduct Regulations. When an officer is required to declare these assets to PSPCL?

Question No 4

(a) Comment

i) A PSPCL officer applies for advance from GPF to repay a personal loan taken from a bank.

ii) Third non-refundable advance was applied by an employee for repair of his house 3 years after drawl of 2nd advance for this purpose.

iii) A PSPCL employee died on 27.07.2014 having balance of Rs. 454870/ in his GPF A/C. He left behind his widow besides a minor son, a married son and a married daughter without any GPF nomination. The payment of GPF balance was released to his widow.

iv) Non-refundable advance was sanctioned to an employee after marriage of his son though he applied for the same one month ahead of the ceremony.

(b) State the extent of Delegation of Powers in following cases:

i) Competency of Sub Divisional officer to sanction misc. expenditure for civil suits.

ii) To sanction writing off finally irrecoverable value of stores by Senior Executive Engineer.

iii) To purchase material and repair of equipment against cash payment by AEE/AE distribution.

iv) To sanction deposit works by various officers.

v) Purchase of material for specific works by AEE/AE distribution annually.
Question No 5

(a) What are guidelines for proper implementation of New Pension Scheme in PSPCL?

(b) As an Assistant Engineer in-charge of a DS Sub Division you are facing shortage of staff for revenue work. Draft a letter to your Senior Executive Engineer explaining how it is affecting PSPCL financial interest as well as addressing the consumer billing complaints.

10+10=20
Departmental Accounts Examination
for
Engineer Officers
Session: 5/2015
Paper-3rd (Revenue Accounts)

Maximum Marks 100
Time allowed 3 Hrs.

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P.T.O.
PAPER-III
(REVENUE ACCOUNTS)

Q. 1. a) Define the amount of Compounding Charges per KW/KVA recoverable from the consumers indulging in theft of energy.

b) Define Authorize Officers for accepting compounding fees as per the notification of Govt. of Punjab.

Marks: 5X2 = 10

c) Write a short note on the following:-
   i) Open Access
   ii) Essential Services
   iii) Contract Demand
   iv) Temporary Connection

Marks: 2.5X4 = 10

Q. 2 a) PSPCL has implemented SAP system in the selective Operation Sub-Divisions. To make proper implementation/functioning of SAP billing and other customer services, Instructions for the following may be explained :-

   i) Change of tariff, correction of meter Particulars for DS and NRS consumers.
   ii) Sundry charges and allowances.
   iii) Correction of name, Address, Load and service rental of DS, NRS consumers.
   iv) Disconnection/Deletion and reconnection.

Marks: 2.5X4 = 10

b) What are new guidelines regarding contract demand in case of MS category industrial consumers?

Marks: 10

Q. 3 What do you mean by BPM machine? What are the instructions for proper functioning of BPM machine and details of the reports are taken?

Marks: 20

Q. 4 a) Define the seasonal industries and billing thereof as per new guidelines issued by PSERC.

b) Explain late payment surcharge to be recover from the consumers in case of non-payment of bill.

Marks: 10X2 = 20

Q. 5 Write the short note on following:

1) Voltage surcharge.
2) Defective MDI
3) Rounding of Energy bill.
4) Fuel cost adjustment.

Marks: 5X4 = 20
Departmental Accounts Examination
for
Engineer Officers
Session: 5/2015
Paper-4th
Acts and Labour Laws

Maximum Marks 100

Time allowed 3 Hrs.

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P.T.O.
1. Briefly define various provisions relating to health under Factories Act, 1948.

2. A) What was the rationale behind The Electricity Act, 2003?  
B) What are the functions of State commission under Electricity Act, 2003?

3. A) What are the provisions regarding Delayed Payments to Micro and Small Enterprises?  
B) What are the provisions relating to distribution of compensation under Workmen Compensation Act?

4. A) What is motive for enactment of RTI, 2005?  
B) Define meaning of RTI.  
C) What is time frame to dispose a request made under RTI?

5. Write Short Notes under Consumers Protection Act, 1986 on:  
   A) Restrictive Trade Practice  
   B) Complaint  
   C) Consumer  
   D) Objectives of consumer Protection Act