Departmental Examination for AM/IT Systems &
System Analyst
Session 12/2017
Paper-1st
(Works Accounts)

Time allowed: 3 Hrs. Marks: 100

Books allowed: As per Syllabus issued: vide Office Order No.1038/REG-307 dated 11.6.15.

Note:

- Attempt all 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, be assumed but must be indicated specifically in the answer.
Ques no. 1
(a) What is the Accounting procedure for dismantlement of works without replacement and dismantlement of works for the purpose of improvements or replacements?
(b) Write down the procedure for classification of employee costs as 'capital'.

(Marks: 2*10=20)

Ques no. 2
(a) Explain the procedure for purchase of spares in case of vehicles as laid down in Expense Accounting Manual?
(b) Explain the procedure for Issue, Receipt and Accounting of U-Cheques as per IUT Manual?

(Marks: 2*10=20)

Ques no. 3
(a) What is Imprest and what guidelines are to be followed while granting of Imprest?
(b) How expenditure on additions, improvements, replacement and repairs of assets shall be treated as per Basic Accounting Principles & Policies?

(Marks: 2*10=20)

Ques no. 4
(a) Explain the following as per Works Regulation-1997:
   (i) Rejection of Tenders
   (ii) Acceptance of Tenders
   (iii) Security Deposit
(b) Explain the following As per Purchase Regulations:
   (i) Re-invitation of Tenders
   (ii) Negotiations

(Marks: 3*4+2*4=20)
Ques no. 5

Describe the powers to whom and what extent is delegated for the following:-

(i) To convey administrative approval for capital expenditure on works other than residential buildings forming part of a project specifically approved by the Board (Other than distribution projects).

(ii) To convey administrative approval for capital expenditure on works other than residential buildings not forming part of a project estimate specifically approved by the Board.

(iii) Can the powers be re-delegated by HOD to his subordinates which are delegated to him under DOP? Explain it.

(iv) To convey administrative approval for works expenditure for augmentation of Sub-Stations and Transmission Lines including Mains and Sub-Mains.

(Marks: 4*5=20)
Q. 1. (a) An employee of PSPCL applies for change in his date of birth as declared at the time of his recruitment. What are the administrative Instructions specified in this behalf?

Q. 1. (b) What are the instructions of PSPCL regarding withdrawal of resignation by an employee/officer?

Q. 1. (c) Briefly explain the instructions regarding pay/allowance admissible to a PSPCL employee under suspension.

Q. 1. (d) Explain the provisions regarding Leave Admissibility certificate.
Q. 2. Comments to the following:

(a) An employee requests to increase his GPF subscription from July 2015 when he earns his annual increment.

(b) Non-refundable advance from GPF was sanctioned to an employee to repay the loan taken from a money lender for construction of house.

(c) An employee dies without nominating anyone to receive his GPF balance, Competent authority released the share to all eligible family members except a child born one month after his death.

(d) A Mohammedan subscriber to GPF has opted for not received interest on his GPF. After two years he sends requested to apply interest on his GPF on Dec. 1, 2016. For which period he shall be paid interest on his GPF for the year 2016-17?

4x5=20 Marks

Q. 3. (a) Under which circumstances subsistence allowance can be increased or decreased?

Q. 3. (b) Explain the rules regarding deemed suspension of PSPCL employee.

Q. 3. (c) Can an employee who was served with show cause notice be awarded major punishment?

Q. 3. (d) Write the rates of old age allowance admissible to pensioners applicable at present.

4x5=20 Marks

Q. 4. (a) Power to sanction the extra ordinary leave. Explain with reference to instructions.

4 Marks

Q. 4. (b) An employee of PSPCL has been reported to be engaged in investing frequently in shares/mutual funds and also in borrowing/lending money. Comments.

4 Marks
Q. 4. (c) Give brief explanation of the following terms:
(i) Honorarium
(ii) Service Gratuity
(iii) Commutation of Pension
(iv) Partial withdrawal process under new pension scheme.

Q. 5. (a) A PSPCL employee was drawing Basic pay of Rs. 48000/- w.e.f. 1-1-2016. Balance in his GPF A/c as on 31-03-2016 was Rs. 15,00,000/-. His monthly subscription to GPF during the year 2016-17 was Rs. 10,000/-p.m. He drew non-refundable advance of Rs. 4,00,000 on 25-06-2016 and refundable advance of Rs. 2,00,000 on 28-09-2016 payable in 20 equal monthly instalments w.e.f. pay of 10/2016. DA arrear of Rs. 17,600/- was credited to his GPF Account in 12/2016. Calculate the interest to be credited to his GPF Account for the year 2016-17 as per prevalent instructions.

Q. 5. (b) What is the classification of employees for the purpose of claiming TA/LTC?

Q. 5. (c) An employee of PSPCL want to purchase a car. Is any prior permission required to be taken from PSPCL?

Q. 5. (d) An employee has claimed LTC for his widowed sister and her two children actually dependent on the employee. Comment with reference to instructions.
As per syllabus issued vide office order No. 1038/REG-307 dated 11.06.2015 of Dy. Secy./P&R (Regulation Section), Patiala.

NOTE:

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- Rough work should be done on the space provided for in the answer sheet at Page-2.
(b) How are the enterprises classified under the NRO?
(c) Small and medium categories?
(d) What are the obligations of public authorities under R.T.I. Act?
(c) Define unfair trade practices under Consumer Protection Act?
(d) Explain the manner in which complaint shall be made in relation of 'defective services' under Consumer Protection Act.

\[ M = (4 \times 5 = 20) \]

And:
(a) Discuss the manner of disposal of request made under R.T.I. Act and its time frame.
(b) If a person buying goods either for re-sale or for use in large scale specific making activities will be treated as consumer and is entitled to protection under the Consumer Protection Act?
(c) What is the procedure of disposal on receipt of complaint under Consumer Protection Act?

\[ M = (5 + 5 + 10) \]
Q. 3(a) Is Electricity Act 2003 extended to Whole of India?
   (2 marks)
(b) What does the term dedicated transmission line mean?
   (2 marks)
(c) What do you mean by stand-alone system?
   (2 marks)
(d) What does the term Power System mean?
   (4 marks)
(e) What is the main objective of the Electricity Act 2003.
   (4 marks)
(f) Explain the authorities that are competent to contain different kinds of theft of workmen under PEB standards.
   \[2 + 2 + 2 + 2 + 4 + 4 = 20\] (6 marks)

Exhibit

(a) Explain the procedure of refund of consumer's security deposited by consumer in case of temporary connection and permanent connection.

(b) Explain the process of consumer billing in a substation office under non SAP consumer computer system.
   \[M = \left(\frac{10 + 10}{2}\right)\]

Give the following:
(i) Section 26(1) (ii) Contract demand (iii) Connected load.
   \[M = - (3 \times 3 = 9)\]

(b) What are the instructions regarding release of connection of extending of loss to a person involved in theft of electricity line of defaulting consumers.
   \[M = (9 + 11) = 20\]