

EO/460/040409

Roll No. _____

PAPER-1 (WORKS ACCOUNTS)

Time Allowed : 3 hours

Marks : 100

Books Allowed

- | | |
|--|------------------------------|
| i) Manual on Capital Expenditure & Fixed Assets. | (ii) Meter Accounting Manual |
| (iii) Manual on Damaged T/Fs | (iv) I.U.T. Manual |
| (v) Expense Accounting Manual | (vi) Cash and Bank Manual |
| (vii) Manual on CAS Basic Accounting Principles & Policies | (viii) Chart of Accounts |
| (xi) Purchase Regulations-1981 | (x) Works Regulations-1997 |

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

Q.No.1 (a) What do you mean by Annual Estimate for R&M of Vehicles ? State the various provisions to be included in details.

- (b) A Supplier is not responding to the repair of Transformer which is covered under the warranty. What action is required to be taken by you as SDO Incharge of the Sub-Division and how this transformer will be got repaired ?

Marks :10+10=20

Q.No.2 (a) JE Incharge of Energy Meters is installing/changing energy meters of various consumers without maintaining any record of these meters, which have been received from M.E. Division. What irregularity is committed in this case and how it will be fulfilled ?

- (b) What is the difference between Imprest & Temporary Advance ? How these are granted and state action to be taken, if the Account is not submitted in time by the recipient ?

(c) A clock costing Rs.500/- has not been taken on the T&P (Asset Account) by the JE Incharge of the Guest House on the plea that the same has been supplied by a contractor free of cost. Comment

Marks : 8+8+4=20

- Q.No.3 (a) What do you mean by Supplementary Estimate & Revised Estimate ?
- (b) How the material/equipment received directly at the site is accounted for?
- (c) What is the difference between "Dismantlement with Replacement" and "Dismantlement without Replacement"? Also describe the accounting procedure of the same.

Marks : 6+6+8=20

Q.No.4 Comment on the following :-

- (a) Sr.Xen of "A" Division has ordered to carry out the work of white wash/paint in the Board's Colony in absence of sanction of detailed estimate and allotment of funds.
- (b) A Contractor is insisting to hand over the material to the Board which rendered surplus on the completion of work allotted to him by the Board.
- (c) Sr. Xen has not allowed the advance to a contractor for purchase of Cement for construction and brought to site of work.
- (d) It is not sufficient that an Officer's accounts should be correct to his own satisfaction.

Marks : 4x5=20

- Q.No.5 (a) Sr.Xen Sirhind has issued a U-Cheque for Rs.20,000/- for the IUT Bill of Rs.18,000/- raised by Sr.Xen Rajpura. Comment.
- (b) How the expenditure on "Deferred Cost and Intangible Assets" is booked in Accounts ? Also state the accounting of income of the Board.
- (c) What do you mean by Strict Economy for enforcing financial orders at each step to be observed by an officer of the Board ?
- (d) Accounts of the "B" Division are falling in arrear, what action will you suggest for the same to the Sr.Xen so that this arrear may be cleared ?

Marks: 5+5+6+4=20

EO/370/050409

Roll No. _____

PAPER-11 (SERVICE RULES & REGULATIONS)

Time Allowed : 3 hours

Marks : 100

Books Allowed

- | | |
|---|---|
| i) M.S.R. Vol.1 (Part I & II) and Vol.III | (ii) C.S.R. Vol. II |
| (iv) PSEB P&A Regulations-1971 | (iii) PSEB Provident Fund Regulations 1960 |
| (v) PSEB Employees Conduct Regulations-1971 | (vi) PSEB Delegation of Powers Works Regulations-1997 |
| (viii) Purchase Regulations-1981 | |

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

Q.No.1 Calculate the qualifying Service, Pension, DCRG, Commuted Value of Pension & Family Pension of a Board employee :-

1. Date of Birth	15.11.50
2. Date of Joining Board's Service	16.7.75
3. Date of Retirement	30.11.08
4. Drawing Basic Pay Rs.13300/- on 1.10.07 with AGI on 1st February every year.	
5. EOL period 1.4.80 to 31.8.80 on private affair, EOL period 1.2.08 to 30.6.08 on medical ground, Half Pay Leave 1.4.92 to 30.6.92	
6. Date of death	23.1.09

Marks :=20

- Q.No.2
- a) When does the sanction for the refundable & non-refundable of GP Fund cease ? Can nomination for fund be made on Plain paper ?
 - b) The Head of Office intimate following recoveries from the subsistence allowance of the officer :-
 - i) Rs.2000/- on a/c of over payment of Pay & Allowances.
 - ii) Rs.3000/- on a/c of GP Fund Advance
 - iii) Rs.1500/- on a/c of House Building Advance
 - iv)
 - c) An Officer during suspension was retired on Superannuation. He requested for the release of GP Fund Amount outstanding at his credit. Please comment.
 - d) What are the major and minor penalties which can be inflicted on a Board employee ?
 - e) Can a Board employee entitled to T.A. when he is asked to appear for Medical Examination or to Medical Consultant ?

Marks :5x4=20

- Q.No.3 **Difference between the following :-**
- a) **Personal Pay and Special Pay**
 - b) **Fee & Honorarium**
 - c) **Leave not due & Extra Ordinary Leave**
 - d) **Suspended Lien & Provisional Lien.**

Marks : 4x5=20

- Q.No.4 a) **On 10th August 2007, a JE-1 drawing Rs.9400/- was promoted as AE. As disciplinary case, his one increment which was due in October, 2007 was stopped without future effect. He remained on EOL from Sept.2007 to November, 2007 due to Private Affairs. In June, 2008, as a punishment his one increment stopped with future effect. Fix his pay from time to time.**

- b) **Under what circumstances an employee can be placed under Suspension ?**

Marks : 12+8=20

- Q.No.5 a) **What is the list of Excess & Surrenders ? What are object of preparing this and what instructions are kept in kind while its preparing ?**

- b) **What do you understand by list of Major & Minor Works and what are the guidelines for its preparing ?**

Marks : 10+10=20

EO/190/060409

Roll No. _____

PAPER-III (REVENUE ACCOUNTS)

Time Allowed : 3 hours

Marks : 100

Books Allowed

- i) Sales Regulations & Conditions of Supply.
- ii) All Commercial Tariff & PR Circulars issued up-to-date.
- iii) Commercial Accounting Systeme Vol-V Manual of Material Accounting
- iv) Sale 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 & Regulations. Missing data, if any, may be assumed, but must be indicated specifically in the answer.
- Rough work should be done on the space provided for in the answer sheet at Page No.2

Q.No.1 a) Calculate the amount recoverable from L.S. Consumer before release of connection on UPS Feeder 560 mtrs. away from Village Phirmi from the following data :-

Load applied	237.09 KW
C.D.	250 KVA
Supply voltage	11 KV
Cost of T/F	Rs.2,00,000/-
Estimated cost of material	Rs.1,80,000/-
Estimated Labour Charges	Rs.40,000/-

b) What are guidelines for installation of Capacitors and how its KVAR Rating is worked out ?

Marks :10+10=20

Q.No.2 a) What are the instructions for release of Industrial & Other Connections in the area effected by Low Voltage ?

b) Explain the procedure for return of material from Contractor in case of "Through Rate Contract" ?

Marks : 10+10=20

Q.No.3 a) What are the conditions for treating the Consumer under "Indian Penal Code" and also explain about Levy of Compensation there under ?

b) How obsolete/unserviceable stores are treated in the Board ?

Marks : 10+10=20

- Q.No.4 a) M/S Majha Sugar Mills installed his own Generating Set and wants to get power from PSEB System during failure of his own generation without getting regular connection. Comment upon with relevant Regulations.
- b) How would you define the term "Power Factor" ?
- c) What benefits can be extended to an Arc Furnace Consumer by applying Force Majeure Clause ?

Marks : 10+5+5=20

Q.No.5 Comment upon the following :-

- a) Billing Control Book
- b) Detection of fake ME Seals
- c) Compliance of Demand Notice without submission of Test Report.
- d) Direct Supply Order Book.

Marks : 4x5=20

EO/180/070409

Roll No. _____

PAPER-IV (ACTS AND LABOUR LAWS)

Time Allowed : 3 hours

Marks : 100

Books Allowed :

- i) Factories Act- 1948
- ii) Industrial Disputes Act-1947
- iii) PSEB Standing Orders applicable to Work Charged & Daily Wages Workers
- iv) Employees State Insurance Act-1948
- v) Workmen Compensation Act-1923
- vi) The Electricity Supply Act-1948
- vii) Air (Prevention & 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 & Regulations. Missing data, if any, may be assumed, but must be indicated specifically in the answer.
 - Rough work should be done on the space provided for in the answer sheet at Page No.2

- Q.No.1 a) What do you mean "Power System" under Electricity Supply Act- 1948 ?
- b) When Board can enter upon and shut down generating station in certain circumstances ?
- c) What is the provision regarding the Annual Financial Statement of the Board under the relevant Act ?
- d) What are the powers available to Executive for sanctioning of different types of leaves admissible to the workers covered under the standing orders of the PSEB ?

Marks :4x5=20

- Q.No.2 a) What do you mean "Contribution" under Employees State Insurance Act - 1948 ?
- b) Who can determine the question of disablement under Employees State Insurance Act-1948 ?
- c) When provisional payment can be made under Electricity Supply Act-1948 ?
- d) Explain the benefit under ESI Act-1948 which cannot be combined for the same period.
- e) Please comment regarding maintenance of Cretch in a Factory where 35 women are working.

Marks :2+4+4+5+5=20

- Q.No.3 a) In which type of Factory/Situation in a Factory where women and children cannot be employed ?
- b) Name the facilities to be provided to different types of workers under Factory Act.
- c) Who is responsible if any offence is committed by Govt. under Air (Prevention & Control of Pollution) Act-1981 ?
- d) What is procedure regarding Appeal under Air (Prevention & Control of Pollution) Act-1981 ?
- e) Who cannot be appointed as Member of the Air (Prevention & Control of Pollution) Act-1981 ?

Marks : 5x4=20

- Q.No.4 a) Whether Compensation under Workmen Compensation Act-1923 can be paid directly to the beneficiary in case of death of a workman ?
- b) Comment whether compensation under Workmen Compensation Act-1923 can be assigned, attached or charged ?
- c) Who is qualified Medical Practitioner under Workmen Compensation Act-1923 ?
- d) Under what circumstances, State Govt. can suspend the Member of the Board ?

Marks :4x5=20

- Q.No.5 a) Define the following under Industrial Disputes Act-1947 :-
- Illegal strikes and lock-outs
 - Retrenchment
 - Average Pay
- b) In what circumstances Workmen is not entitled to compensation in case of laid-off ?
- c) Define Court of Inquiry under Industrial Disputes Act-1947.

Marks : 3x4+4+4=20
