

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

OCTOBER : 2014

PAPER NO. I

Time Allowed : 3 Hours

Maximum Marks : 100

- Note: 1. Attempt all parts of a Question at one place.
2. Quote relevant Rules in support of your answers.

PART-A

QUESTION NO. 1: Post the following transactions in the Cash Book for the month of May, 2013 of Executive Engineer, Karnal Operation Division indicating the classification of each item as per Board's new Commercial Accounting System and close the Cash Book giving analysis of the closing balance & necessary cash count certificates:

Contents of the opening balance in the chest as on 30-4-2013 are as under:

	Rs.
i) Currency Notes and coins includes forged notes for Rs.25.	6225
ii) Postal Orders	500
iii) Cheque No. 1010 dated 25-4-2013 received from Sh. Mani Ram as rent of canteen.	2000
iv) Revenue Stamps	20
v) Self Cheque dated 30-4-2013	2000
vi) Bank Deposit Call Receipt	2000
vii) Bank Guarantee	5000
viii) Imprest with Sh. Ram Murti, JE	5000
ix) Cheque issued in favour of M/S Johnson & Co. on 30-4-2013	5000
x) NSCs from employees as security	7000

1-5-2013 : Cheque Nos. 251,252 & 253 drawn on self for disbursement of salary as per detail given below:

Gross Salary

212500

- 6-5-2013: Deposited into Bank DD No. 5/2013 received from M/S G.K.Enterprises
- 8-5-2013: A fresh Cheque No. 256 issued to M/S Dhaliwal & Co. in lieu of dishonoured cheque
- 10-5-2013: Cheque No. 257, 258 & 259 issued for income tax deductions Rs. 8500/-, LIC premium Rs. 1000 and recovery on behalf of BBMB Rs. 2500/- respectively.
- 12-5-2013: Received Imprest account from Sh. Ram Murti, JE, as under:-
- | | |
|---|------|
| i) Capital expenditure for energisation of T/Well service connections | 2700 |
| ii) Petty purchases of stationery | 2200 |
| iii) Balance returned to Chest | 100 |
- 15-5-2013: Cash counted and found short 100
- 16-5-2013: Issued temporary advance to SDO-I for payment to work-charged staff vide Cheque No. 260. 9800
- 20-5-2013: Received cash out of sale of scrap wood and deposited in Bank for remittance to H.Q. 500
- 23-5-2013: Issued Revenue Stamps for cash 10
- 26-5-2013: Postal Orders were encashed 500
- 28-5-2013: Received Bank Guarantee from Supplier M/S Ram Rattan & Co. 9660
- 31-5-2013: Tally the cash amount and keeping the cash for passed vouchers i.e. for unpaid salary, deposited the balance into bank (20 Marks)

QUESTION NO. 2: Which types of Numerical Accounts of Tools and Plant are maintained in the Sub Division of Public Works Department ? How and in which registers these are maintained? How errors in these numerical accounts are dealt with? (10 Marks)

QUESTION NO. 3: Payments for all works are done on the basis of measurements recorded in the Measurement Books. Are there any exceptions to this Rule? If so, what precautions are to be taken against irregular payments in such cases? (10 Marks)

for the calculation of quantities of materials required for issue to works.

- viii) Health Department transferred one of its building lying vacant to the Irrigation Department free of costs.
- ix) A Superintending Engineer employed on special duty is not a Direction Officer.
- x) An Audit Officer on inspection directs the Executive Engineer that they may not prepare and submit Schedule Dockets in respect of vouchers not exceeding 1000. **(Marks 1x10=10)**

PART- B

QUESTION NO. 5: Whether the action of the Competent Authority is in order or not in order in the following cases:

- i) Various miscellaneous items of works relating to residential building amounting to Rs. One lac were debited to 'Repairs'.
- ii) Executive Engineer started the construction of the Municipal Library but the Divisional Accountant objected the payment with the remarks that Municipal Corporation, Panchkula did not deposit the full estimated cost including all supervision charges and profit etc. in respect of construction of Municipal Library building before its construction.
- iii) Sub Divisional Engineer refused to make the payment against a Muster Roll as it was not supported by expenditure vouchers and receipts for payment.
- iv) Sub Divisional Engineer made payment of daily labour through a contractor instead of Muster Roll.
- v) On being asked why a measurement book has entries of later dates on earlier pages than those of earlier dates, the officer who wrote it up, explains that some pages originally left blank inadvertently were later used by him. **(Marks 1x5=5)**

QUESTION NO. 6: What is the role of PWD Officers in land acquisition in respect of a Project undertaken by the Public Works

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

OCTOBER : 2014

PAPER NO. II

Time Allowed: 3 Hours

Maximum Marks: 100

- Note: 1. Attempt all parts of a Question at one place.
2. Quote relevant Rules in support of your answers.

PART- A

Q. NO. 1: Please comments on the following:-

- i) The Treasury Officer refused to pass a pay bill of a newly appointed Clerk with the objection that the original medical certificate of the employee should be attached with the first pay bill.
- ii) Head of Office withheld an increment of a Clerk for his unsatisfactory work and misconduct.
- iii) A Senior Scale Stenographer of Haryana Civil Secretariat tendered his resignation for contesting Parliament elections. The Competent Authority accepted his resignation wef 10-2-2014. After ~~the~~ election, the employee requested the Competent Authority on 15-5-2014 to allow him to withdraw his resignation on the plea that he had resigned from the post on some compelling circumstances and the Competent Authority considered his request.
- iv) A Government employee applied for ten days earned leave which was due to him but the Sanctioning Authority wanted to punish him for his frequent absence and thus Extraordinary Leave was granted to him.
- v) Head of Office delegated his powers of attestation of entries recorded in Service Books to his office Superintendent.

Q. No. 3: What restrictions are to be observed by a Controlling Officer before counter-signing T.A. Bills? If Controlling Officer can delegate his powers of counter-signatures to a subordinate? Is there any officer under the Haryana Govt. Who is his own controlling officer for the purpose of counter-signing his own T.A. bill?

(Marks 10)

Q. No. 4: Mr 'A' who is working as Assistant Executive Engineer, was drawing pay of Rs. 10200/- wef 1-3-1998 in the pay scale of Rs. 8000-13500. After five years of service he was promoted as Executive Engineer in the pay scale of Rs. 10000-15200 wef 6-1-1999 without availing the benefit of ACP/Higher time scale, but reverted back on 27-2-1999. His date of birth was 2-10-1941 and he initially joined his service on 1-8-1962.

(a) Work out his Basic Pension, Family Pension, DCRG and Commuted Value payable at the time of retirement.

(b) Calculate his revised Pension wef 1-1-2006 as per Haryana Civil Services (Revised Pension) Rules, 2009.

(Marks 10)

Q. No. 5: Work out the joining time admissible to a Government employee transferred from station 'A' to station 'B' from the following particulars:-

- i) Relieved from station 'A' on 17-10-2013 (AN) Friday.
- ii) Distance from residence to Railway Station 'A' = 10 Kms.
- iii) Journey by Rail = 525 Kms
- iv) Journey by Bus = 251 Kms
- v) Distance from Bus Stand to residence at 'B' = 4 Kms
- vi) All Saturdays were holidays and 21-10-2013 was a Gazetted Holiday.

On what date the Government employee should resume duty at the New Station ?

(Marks 10)

1-3-2013 to 28-2-2014. The Competent Authority appointed the Ward Attendants on 1-3-2013.

- iii) The Chief Engineer, PWD did not distribute the grant for the year 2013-14 to the various Drawing & Disbursing Officers under him till 10-7-2013.
- iv) Some furniture worth Rs. 25000/- were purchased by a Deptt. On 1-2-2014. As there was no allotment of funds, the bill kept pending till the receipt of budget allotment of the next year i.e. up to 2-5-2014.
- v) The Deputy Commissioner, Panchkula got a provision of Rs. Two lacs made in the budget estimates for 2013-14 for the construction of library building. Due to certain unavoidable reasons the construction could not be started before the middle of April, 2014. He withdrew the amount on 28-3-2014 for being spent in April, 2014. The PWD constructed the building and entire amount utilised up to 30-4-2014.

(Marks 1x5=5)

PART- C

Q. No. 10: Please comments on the following:-

(a) A Government employee returned from tour on 5-10-2012 and he submitted his T.A. Bill amounting to Rs. 1575/- to his office on 30-9-2013. After examining the T.A. Bill, the DDO presented the same to the treasury on 24-10-2013, but the Treasury Officer returned the bill with the objection that it was time-barred.

(b) The wife of a Government employee asks the Head of Office that the salary of her husband may be paid to her because her husband is drunkard and the Head of Office made payment to her.

(c) Some of the sub-vouchers required to be sent to the Accountant General, Haryana were not cancelled by the Drawing & Disbursing Officer and the Accountant General, Haryana objected that these vouchers should have been cancelled by the DDO, as a check against the double payment.

(Marks 5x3=15)

HARYANA POWER UTILITIES
Paper-III, OCTOBER 2014
DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

- NOTE:**
- (i) Part A and D is compulsory for all
 - (ii) Candidates are required to attempt Part B or Part C depending upon their deployment.
 - (iii) Candidates attempting Part-C will use separate Sheet

PART A

MARKS 40

- QNo. 1** Please fill up the following blanks with appropriate words:-
- (vi) Aledger should be maintained for each.....of consumers.
 - (vii) If the consumer has beenand has nothis bills, his Account number willin his name until he hashis bills.
 - (viii) As a result of, as soon as a discrepancy is noticed , thebalances should be set right by the Controller of Stores treating aa receipt andas an issue with a suitable remarks.
 - (ix) As regards the sub divisional Stores, the stock taking will be carried out by the In-charge of the stores at least once within a period of
 - (x)cheque drawn on abank should bebefore these are remitted with the bank.

Marks 1x5=5

- QNo. 2(a)** When a consumer is disconnected and his final bill is issued in the same month in which his previous bill had already been issued , how the entry in the consumer ledger shall be made and what are the alternatives for liquidating the amount of the bill ? Explain with example by assuming any figures of the amount of bill.

Marks 6

- 2(b)** Describe the procedure for adjustment of amounts written off as irrecoverable dues from consumers.

Marks 3

- 2(c)** How the accuracy of the posting of Consumer's Ledger is ensured?

Marks 3

- Q No. 3(a)** Describe the procedure for adjustment of surpluses/Shortages noticed during the course of physical verification of T&P articles.

Marks 4

- 3 (b)** What action is to be taken according to the latest instructions when cheque issued by a consumer in lieu of his electricity bill is dishonored?

Marks 3

- 3(c)** Define the issue rate of Stock Article. Whether the Issue rate can be raised or lowered if so, under which circumstances it can be raised or lowered. What precautions should be taken when the issue rate of an article of stock is appreciably less than the Market

Q.No.7 (a) Explain the prescribed checks which are required to be exercised by all the officers/ officials concerned working in the operation sub division/sub office relating to the Consumer's accounts according to their duties and responsibilities so as to ensure that no Embezzlement of Nigam's revenue takes place.

Marks 9

Q.No. 7(b) Under what conditions and circumstances the payment of energy bills is accepted in installments.

Marks 3

Q.No. 8 Explain in detail the latest procedure for billing in case of defective/sticky/dead Stop/burnt meter in respect of all categories of consumers.

OR

Describe the process for checking of unauthorized extension of load at the consumer premises in respect of of the following:-

- (i) Domestic Supply Connection
- (ii) All LT connections including AP connections other than Domestic Supply Connection
- (iii) In cases of all HT connections other than Domestic Supply connection

Marks 11

PART – C ON PAGE-4

PART D
FOR HVPNL CANDIDATES

Q.No.9 Answer the following:-

- (1) On what grounds the Commission can review its orders or decision according to the HERC (Conduct of Business) Regulations, 2004.
- (2) Define "Additional Capitalization" according to HERC (Terms and conditions for determination of Tariff for Generation, Transmission, wheeling and distribution and retail supply under Multi Year tariff framework) Regulations 2012.
- (3) Whether the Transmission Licensee is required to submit the ARR for Transmission Business and SLDC business separately to Commission or in combined form as both the business are under Transmission Company.
- (4) Define "Collection Efficiency" according to HERC (Terms and conditions for determination of Tariff for Generation, Transmission, wheeling and distribution and retail supply under Multi Year tariff framework) Regulations 2012.
- (5) How much time is required by a licensee to file an application to amend its tariff appropriately.

Marks 1x5=5

QNo.10 (a) Define the following in accordance with the HERC guidelines relating to ARR

- (1) Preamble
- (2) Tariff
- (3) Statement of Difference
- (4) Performance Standards
- (5) ARR

Marks 1x5= 5

QNo.10 (b). What are the components for determination of Tariff for the Transmission Licensee for Transmission Business and SLDC Business according to the HERC Tariff Regulation 2012?

Marks 3

QNo. 11 What is the procedure for grant of Long term open access involving Intra-State transmission system and distribution system according to HERC (Terms and Conditions for grant of connectivity and open access for Intra State Transmission and Distribution System) Regulation, 2012.

Marks 7

PART D

FOR UHBVNL/DHBNL CANDIDATES

QNo. 12 Answer the following:

- (1) Can a Commission review its order or decisions on its own or on the application of the Party? If yes, within which period it can review its order/decision.
- (2) When the latest "The HERC (Electricity Supply Code)" has been notified by the Commission.
- (3) Define "Additional Capitalization" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, wheeling and distribution and retail supply under Multi Year tariff framework) Regulations 2012.
- (4) Define "Revenue" according to according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, wheeling and distribution and retail supply under Multi Year tariff framework) Regulations 2012.
- (5) When the HERC (Conduct of Business) Regulation came into force.

Marks 1x5= 5

QNo.13 What is the procedure for grant of Long term open access involving Intra-State transmission system and distribution system according to HERC (Terms and Conditions for Grant of connectivity and open access for Intra State Transmission and Distribution System) Regulation, 2012.

Marks 7

Departmental Accounts Examination for Engineering Officers

Haryana Power Utilities

Session OCTOBER : 2014

Paper-IV

Time Allowed: 3 Hours

Maximum Marks-100

Books Allowed : Bare Acts & Regulations

Part-A

Q.no. 1 (a) Define the following:-

- (i) Work Committee under the Industrial Disputes Act, 1947. (Marks - 3)
(ii) Manufacturing process under the Factories Act, 1948. (Marks - 2)

(b)

- (i) Explain the provision regarding illegal strikes & lock outs under the industrial Disputes Act, 1947. (Marks - 3)
(ii) Explain the provision regarding maintenance of buildings under the Factories Act, 1948. (Marks - 2)

Q.no. 2

- (i) Explain the provision regarding Major Penalties under the Haryana State Electricity Board Employees (Punishment & Appeal) Regulations 1990.
(ii) Explain the procedure for inflicting minor penalties under Haryana State Electricity Board Employees (Punishment & Appeal) Regulations 1990. (Marks - 5x2=10)

Q.no. 3

- (i) Explain the provision relating to taking part in politics and elections as per Haryana State Electricity Board Employees (Conduct) Regulations 1984.
(ii) Explain the provision relating to connection with press or radio of Haryana State Electricity Board Employees (Conduct) Regulations 1984. (Marks - 5x2=10)

Q.no. 4

Discuss the provisions of Indian Electricity Act, 2003 in respect of the following:

- (i) Functions of Regional Load Despatch Centre. (Marks-4)
(ii) State Advisory Committee. (Marks-3)
(iii) Theft of electric lines and materials. (Marks-3)

Q.no.5

Answer the following:

- (i) Withholding/ Stoppage of increments of pay without cumulative effect is a minor penalty or major penalty under the Haryana State Electricity Board Employees (Punishment & appeal) Regulations 1990.
(ii) Accounts of the State Commission are audited by Chartered Accountant or Comptroller and Auditor General of India under the Indian Electricity Act 2003.
(iii) The expression "Movable property" includes insurance policies or not under the Haryana State Electricity Board Employees (Conduct) Regulations 1984.
(iv) Mr. X has been a District Judge for a period of 2 ½ half years, whether he is qualified for appointment as Presiding Officer of a Labour Court or not as per the provisions of Industrial Dispute Act 1947.
(v) Matter relating to rationalization is within the jurisdiction of Industrial Tribunal or not as per the provisions of Industrial Dispute Act 1947.
(vi) National load Despatch centre may engage in the business of trading in electricity or not as per Indian Electricity Act, 2003.
(vii) In a factory wherein 450 workers are ordinarily employed, the Occupier is required to employ a Welfare Officer or not under the Factories Act 1948.
(viii) No Child shall be employed or permitted to work in any factory in any day for more than:-
(a) 4 hours (b) 4 ½ hours (c) 5 hours (d) 5 ½ hours (e) 6 hours

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

October, 2016

PAPER -I: WORKS ACCOUNTS

Time Allowed : 3 Hours

Maximum Marks : 100

Note: Attempt all parts of a Question at one place.

PART - A

(50 Marks)

QUESTION 1: Post the following transactions in the Cash Book of Executive Engineer, Building Division for the month of July, 2016 and close the Cash Book giving an analysis of the cash balance:

1-7-2016	Opening Balance:	Rs.
	(i) Notes and Coins	2675
	(ii) Revenue Stamps of Rs. 1 each	25
	(iii) Cheque No.327 dated 31-5-2016 in favour of Contractor "X" for construction of a school building lying undelivered	5800
	(iv) Imprest with Asstt. Engineer 'A'	3200
	(v) Temporary advance with Asstt. Engineer 'B'	4500
	(vi) Service Postage Stamps	220
	(vii) Demand Draft dated 31-5-2016 on account of Rest House charges recovered	3750
	(viii) Deposit at Call Receipt of State Bank of India received from M/S Dukhi Ram & Co. as earnest money deposit	11650
	(ix) Self Cheque No. 328 dated 31-5-2016	15000
2-7-2016	Bank Draft dated 31-5-2016 is encashed and credited into Bank	
3-7-2016	Self Cheque dated 31-5-2016 is encashed	
4-7-2016	Paid 1st Running Account Bill vide Cheque No.329 to M/S Ravindran & Co. for the work of "Additions and alterations to Chief Engineer's office against estimate of Rs.350000/-:- (a) Value of work done	73100
	(b) Recoveries on account of	
	(i) Security Deposit, Vat, Income Tax and Labour Cess as applicable at present.	
	(ii) Cost of stores issued from Stock and debited direct to work.	5790
	(iii) Decretal amount against a decree of a court	3000
7-7-2016	Account of Temporary Advance rendered by Asstt. Engineer 'B':	
	(i) Paid Muster Roll for maintenance of a School	3900
	(ii) Amount lost by him	300
	(iii) Balance returned in cash	300
9-7-2016	Renewed Cheque dated 27-10-2015 issued in favour of M/S Anandan & Co. by issue of Cheque No.330	13280
11-7-2016	Deposit at Call Receipt sent to the treasury for credit as Miscellaneous Receipts of the Division	
13-7-2016	Sold Revenue Stamps for Rs.10/-.	
16-7-2016	Asstt. Engineer 'A' rendered account of Imprest and recouped in cash as under:	
	(i) Repairs of Tools & Plant	1500
	(ii) Contingent expenditure	1400
	(iii) Un-authorised expenditure incurred by him	300

P.T.O

19-7-2016	Received a Challan dated 17-6-2016 from a subordinate on account of sale of dry trees credited directly in to the Bank	7500
21-7-2016	Cheque No.327 dated 31-5-2016 is delivered to the Contractor "X"	
22-7-2016	Paid in cash:	
	(i) Advertisement Charges	2700
	(ii) Railway freight & demurrage	1300
25-7-2016	Payment to labourers in cash for watering of trees in a Rest House	1750
26-7-2016	Paid to Contractor M/S Nair & Co. 1st & final bill for construction of Platform in School vide Ch. No. 331:	
	(i) Total value of work done	38000
	(ii) Deductions on account of :	
	Cost of cement charged to work	7200
	Hire charges of Mixers	800
28-7-2016	Disbursed pay of staff by drawal of a Self Cheque No.332 with following details:	
	(i) Gross Pay	402000
	(ii) Deductions on account of:	
	Income Tax	5000
	General Provident Fund	29000
	Recoveries of House Building Advance	15500

(20 Marks)

QUESTION 2: Please distinguish between "Direct Charges" and "Indirect Charges" in relation to Workshop by giving examples of these charges? (10 Marks)

QUESTION 3: Explain utility and importance of Work Abstract. How is it prepared and completed? (10 Marks)

QUESTION 4: Whether the action taken by the authority in the following cases is in order or not? Please comment in one or two lines as per relevant work rules:-

- i) A private person intended to deposit a sum of Rs. 475/- with the cashier of an office, on account of payment of Government dues, but the cashier refused to receive the amount and asked him to deposit it in the Bank and submit a copy of challan duly paid to the office.
- ii) An Executive Engineer proposes to waive percentage charges on a Municipal work costing Rs. 1000/-.
- iii) Total expenditure of Rs. 250000/- appearing in the 'Schedule of Deposit Works' was paid to the Contractor on the work "Running expenses of a Water Supply Scheme" against the total up-to-date deposit of Rs. 200000/-.
- iv) A Contractor was paid for his labourers engaged through him on the basis of muster rolls prepared from entries recorded in the Measurement Book.
- v) A Head of Department requested his Administrative Department to enhance the amount of Permanent Advance, as the amount already sanctioned is not sufficient to meet his urgent expenses due to increase in rate of various items. The Administrative Department acceded to his request and sanctioned the increased amount of Permanent Advance.
- vi) A Divisional Officer rejects the request of a Contractor to furnish him an extract from his account in the Contractor's Ledger.

vii) An officer of P.W.D. proceeded on leave and the rent of the bungalow amounting to Rs. 2000/- became due as he did not draw leave salary. Pending recovery of the amount, the Divisional Officer credited the amount to Revenue by debit to "Misc. Public Works Advances".

viii) A Sub-Divisional Officer pays a sum of Rs. 5500/- to a Contractor as the cost of labour employed by the Contractor for assisting the Junior Engineer to measure up the work done by him in the construction of a big building.

ix) Treasury Officer, Ambala recorded all payments in respect of refund of Revenue made during the month of September, 2016 in the Register in P.F.R.-14.

x) An Executive Engineer proposes to levy 10% Supervision charges plus the usual charges on account of the Establishment and Tools & Plant charges on materials manufactured by his Division on the request of another Division. (10 Marks)

PART-B

(20 marks)

QUESTION 5: Please briefly explain the different kinds of "Contracts" in the Public Works Department? What Contract documents are to be prepared by the Divisional Officer before a work is given out on Contract?

(8 Marks)

OR

"It is a fundamental rule that no work shall be commenced unless a properly detailed design/estimate is prepared." Discuss it briefly with the scope of its sanction and lapse of sanction.

(8 marks)

QUESTION 6: What are the limitations of Disbursing Officer in the Public Works Department to incur expenditure in anticipation of sanction of annual budget estimate?

(7 Marks)

QUESTION 7: Whether the action of the Competent Authority is right or wrong in the following cases. Please comment in one/two lines as per provisions laid down in PWD Code:-

i) A Contractor's claim for secured advance is not passed on the ground that the materials have not entered in the Measurement Book.

ii) Requisite sanctions of group of works which form one Project were accorded by each Competent Authority with the fact that cost of each particular work in the group is within their powers.

iii) The accepted tender for a work "Constructing Head-constables quarters" was 20% below the estimated rates. The Divisional Officer sanctioned the construction of 4 single constables quarters, the cost of which was to be met from the saving due to the lower tender.

iv) A second/subsequent revised estimate was prepared by the Divisional Officer which was also within its power to sanction it, but the Divisional Accountant refused to pass the final bill with the objection that revised Administrative approval of the authority next above is required.

v) Superintending Engineer of P.W.D.(B&R) allowed to accept all tenders in a certain construction work of a School Building without earnest money.

(5 Marks)

P.T.O.

PART- C

(30 Marks)

QUESTION 8: Please comment on the followings in view of the provisions laid down in the Haryana State Electricity Board (Purchase) Regulations, 1974:-

- (a) Purchase Committee intimated to the Supplier after one month from the receipt of material that material received was found not conforming to the prescribed specifications, but the Supplier did not rectify or replace the material with the reasons that it is too late
- (b) Mr. 'A' deposited Rs. 5000/- as Earnest Money along with a tender for total estimated cost of Rs. 10.00 lacs and the same was accepted.
- (c) Tenders received after the last date as notified for their receipt were returned to the tenderers immediately by the Superintendent (Purchase).
- (d) Purchase Committee ignored the lowest tender with the remarks "Not technically suitable".
- (e) The delayed supplies against the purchase order of VCB's issued with the approval of the Board was accepted by the Store Purchase Committee without levy of penalty for delay in delivery.

(Marks 3x5=15)

QUESTION 9: Which are the Competent Authorities in respect of the followings in accordance with the Delegation of Powers existing in their company. Name of the company should also be mentioned:-

- (i) To convey administrative approval for the construction of residential buildings outside transmission Projects except buildings required to be constructed as per norms for new sub station.
- (ii) To make purchase of equipments for testing required by M&T Lab/Transformer repair Workshops and calibration of instruments from approved labs.
- (iii) To sanction expenditure in connection with all sorts of legal cases instituted by the defendant on behalf and affecting the NIGAM including counsel fee, writ fee, executive of decrees, arbitrators fee and departmental enquiries cases etc.
- (iv) To approve Administratively the detailed estimates for special repairs of Nigam's vehicles, chargeable to capital/revenue.
- (v) To write off actual losses of Stock and T&P articles shortage/breakage in transformer.

(15 Marks)

XXXXXXXXXXXXX

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

OCTOBER, 2016

PAPER - II

Time Allowed : 3 Hours

Maximum Marks : 100

Note: Attempt all parts of a Question at one place.

PART - A

QUESTION 1: Whether the action taken by the authority in the following cases is in order or not? Please comment/give answer in one/two lines according to relevant rules :-

- (i) A HVPNL employee due to retire on 31-8-2016 took 150 days earned leave from 1-3-2016. He was due his annual increment w.e.f. 1-7-2016. The Head of office while calculating the amount of DCRG did not consider the increment, as the increase has not actually been drawn by retiree during leave.
- (ii) A candidate to the post of clerk was asked by the Competent Authority to produce a medical certificate of fitness for entry into Government service. He was declared unfit by the Medical Authority. However, competent authority appointed him on the plea that the appointment is for three months only.
- (iii) A Government employee applied for IAS examination through proper channel. His Head of office asked him to apply for leave for the period occupied in examination and for the journey to and from the place of examination.
- (iv) An Officer has appeared before a Medical Board and the Board has reported that though it is not certain that the officer will never again be fit for duty, there is no reasonable prospect of the employee ever returning to duty. The officer wants leave which is due for one year and six months and it is proposed to sanction it.
- (v) A NIGAM employee under suspension was required to perform a journey by the Competent Authority not related to his suspension in public interest, but travelling allowance was not allowed to him as he was not on duty.
- (vi) Mr. 'X' is appointed to NIGAM service afresh after a break in service from 10-12-2014 to 11-3-2016 and Competent Authority asked him to undergo a fresh medical examination.
- (vii) A person from the Bar with a experience of 12 years practice in the lower court was appointed to the Superior Judicial Service as a direct recruit and his actual period of practice was counted towards his service qualifying for superannuation pension and other retirement benefits.
- (viii) A private person filed a suit in court of law against an employee in respect of some act done by him in the discharge of his official duties. The Government decided to undertake his defence at the public cost and thus he was allowed full travelling allowance.
- (ix) On a review the Appointing Authority reduced the amount of subsistence allowance by 60% as the Govt. servant was not co-operative with the enquiry and the delay was directly attributable to him.
- (x) Mr. 'A' and his wife both Haryana Government employees met with an accident and died. The minor children were allowed to draw two family pensions by the Competent Authority.

(10 Marks)

P.T.O.

QUESTION 2: Calculate the Pension, Family Pension, DCRG, commuted Value and Leave encashment of an employee of NIGAM as per particulars given below:-

- (i) Date of Birth 01-10-1958
- (ii) Joined service as officiating clerk 01-04-1991
- (iii) Permanent service from 01-04-1992
- (iv) Availed EOL without medical certificate from 01-04-2006 to 30-06-2006 and 01-08-2010 to 31-08-2010 and with medical certificate from 21-08-2014 to 31-08-2014.
- (v) Availed Commuted Leave from 1-10-2014 to 31-10-2014.
- (vi) Remained under suspension from 01-04-1996 to 30-09-1996 and the period of suspension adjudged as duty for the purpose of increment only.
- (vii) He drawn pay at Rs. 26260+6400 Grade Pay per month in the pay band of Rs. 15600-39100+6400 Grade Pay w.e.f. 01-07-2016.
- (viii) Dearness Allowance 119%, House Rent Allowance 20%, Fixed Medical Allowance Rs. 500/-, Mobile Allowance Rs. 300/- and Conveyance Allowance Rs. 600/- pm.
- (ix) Earned Leave/Half Pay Leave at credit at the time of Superannuation is 321 days and 220 days respectively. **(10 Marks)**

QUESTION 3: An Officer was transferred from Station 'X' to Station 'Y' on the forenoon of 10-1-2016(Saturday). Work out the journey time admissible and date of joining his new post at Station 'Y' from the following particulars:

- i) Distance from Residence to Railway Station at Station 'X' 9 KMs
- ii) Rail Journey 750 KMs
- iii) Journey by Ocean Steamer 300 KMs
- iv) Journey by Air (2 hours journey) 800 KMs
- v) Journey by River Steamer 200 KMs
- vi) Journey by Motor vehicle 200 KMs

The Officer had to wait for four days for the start of a Steamer for the Ocean Journey. **(10 Marks)**

QUESTION 4: What is Retiring Pension? Please also discuss the conditions and procedure for grant of Retiring Pension.

OR

What is the procedure for sanction of family pension and Death-cum-Retirement-Gratuity in respect of Government employee who dies while in service? Please also specify the conditions of its entitlement and upto what extent? **(10 Marks)**

QUESTION 5: Under what special circumstances Extra-ordinary Leave can be granted to a permanent Government employee? Which is the Competent Authority to grant such leave and upto what extent? On what grounds this leave may be commuted retrospectively? **(10 Marks)**

QUESTION 6: Please write short notes on any five out of the following:-

- (a) Travelling Allowance on Retirement
- (b) Ferry Charges
- (c) Next Below Rule
- (d) Halts on Tour
- (e) Final payment of accumulation of Provident Fund
- (f) Free Transit by Road
- (g) Commuted Leave.

(10 Marks)

PART- B

QUESTION 7: What are the duties of Collecting Officers, Controlling Officers and Heads of Departments with regard to collection of Revenue? How does the Head of Office ensure the amount realised have been fully credited in to the Treasury?

OR

What are the objects of Excess and Surrenders? Whether the Head of Department is competent to use the savings reported in the statement of Excess and Surrenders and accepted by the Department of Finance?

(10 Marks)

QUESTION 8: Please Define the followings:

- (a) Committee of Estimates
- (b) Schedule of New Expenditure
- (c) New Service
- (d) Charges Expenditure
- (e) Modified Appropriation

(10 Marks)

QUESTION 9: Whether the action taken by the authority in the following cases is in order or not? Please comment/answer in one/two lines according to relevant rules :-

- (i) The Chief Engineer, PWD did not distribute the grant for the year 2016-17 to the various Drawing & Disbursing Officers under him till 10-7-2016.
- (ii) Head of Office did not receive any communication regarding allotment of funds for the financial year 2016-17 up to 20-4-2016, but he drew the salary of staff for the month of 4/2016 in anticipation of allotment of funds.
- (iii) The Drawing and Disbursing Officer incurred an expenditure on "New Service" without specific vote of legislature by diverting funds from other schemes.
- (iv) A Drawing and Disbursing Officer made a drawl of a contingent bill from the Treasury in the last week of March, 2016 on the basis of proforma invoice of a Firm. The amount of the bill taken on the receipt side of the Cash Book and there after got the Demand Draft prepared from the Bank. On the basis of Bank Draft the expenditure was shown on payment side of the Cash Book on 31st March, 2016. In the first week of April he opened an account with a scheduled bank in his name on the expectation that he would made the payment on receipt of goods.
- (v) After compiling the budget estimate in Form B.M. 32, the Head of Department rounded off the figures of Rs. 1245405/- to Rs. 1245400/-.

(5 Marks)

P.T.O.

PART - C

QUESTION 10: Please comment on the followings:-

- (a) A NIGAM employee was not present during the full month of September, 2016 to receive his salary for the month of August and the Drawing & Disbursing Officer deposited the undisbursed salary into a deposit account.
- (b) An employee was sanctioned House Building Advance of Rs. 10.00 lakhs. He had to remain on EOL for some time, thereafter he retired on Superannuation. Till his retirement only principal amount could be recovered and the Drawing & Disbursing Officer made the recovery of interest from his leave encashment payable after retirement.
- (c) Divisional Officer inspected a historical building which is protected by the Central Government and reported to the Government that the building appears likely to fall into decay and suggested measures for its protection.

(15 Marks)

XXXXXXXX

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

PAPER III

Session October 2016

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

- NOTE: i) Part A and D is compulsory for all
ii) Candidates are required to attempt Part B or Part C depending upon their deployment.
iii) Candidates attempting Part-C will use separate sheet.

PART A

MARKS 40

Q No.1 Answer the following

- (i) The SDO (OP) sub division has strictly ordered that the Remittance Register should be shown to him daily in the morning irrespective of the fact whether any amount has to be remitted or not(Write or wrong)
- (ii) S.D.O(OP) Sub Division has opened the chest in the presence of the Cashier but locked it in the absence of the Cashier.(Right or wrong)
- (iii)cheque drawn on abank should bebefore these are remitted with the bank.(Fill in blanks)
- (iv) As regards the sub divisional Stores, the stock taking will be carried out by the In-charge of the stores at least once within a period of (Fill in blanks)
- (v) The competent authority has accorded the sanction to write off the irrecoverable amount of electricity bill from the consumer. On receipt of the sanction the Ledger Clerk has posted the write off amount in the "Allowance" column of the concerned ledger against the account of the consumer.(Write or wrong)

Marks (1x5=5)

Q No. 2(a) Explain the procedure as enumerated in the Manual of Instruction in detail for Remittance/ Drawing of public Money to/from the Bank.

- (b) Describe the procedure for adjustment of amounts written off as irrecoverable dues from consumers.

Marks (9+3=12)

Q No. 3 (a) Explain the instructions which are to be followed while signing of Stores Requisition and Stores Return Warrant.

- (b) What instructions are to be observed/followed according to the prescribed Store's Instructions against any stores becoming surplus in the Power Utilities.
- (c) Define the issue rate of Stock Article. Whether the Issue rate can be raised or lowered? If so, under which circumstances it can be raised or lowered. What precautions should be taken when the issue rate of an article of stock is appreciably less than the Market Rate?

Marks (4+4+4=12)

P.T.O

Q No. 4

Explain the procedure in detail as enumerated in the EB Manual of Instructions (Store Accounts) regarding "Physical Verification of Stores" in Power Utilities.

Marks (11)

OR

Briefly explain the following:

- (i) Consumer Ledger
- (ii) Remittance Register
- (iii) Sundry Charges and Allowance Register
- (iv) Store Challan and S.R.W
- (v) Revenue Statement

Marks (3+2+2+2+2=11)

PART B

40 Marks

(For HVPNL, UHBVNL AND DHBVNL)

Q No. 5

Answer the following:-

- (i) What is the periodicity of the meter reading /billing for various categories of consumers?
- (ii) A domestic consumer whose consumption is more than 800 Kwh per month has got installed kVAH meter at his own cost. Indicate the tariff rate at which he will be billed.
- (iii) On site checking of the agriculture supply it has been found that although the consumer has installed the required capacity of shunt capacitor yet it was not found in working condition. Indicate the rate at which the surcharge shall be levied and the period for which it would be levied.
- (iv) What is the formula for assessment of electricity charges in cases of theft of electricity as per section 135 of the Act?
- (v) Indicate Application Processing fee, according to Schedule of General Charges, for all categories of consumers.

Marks (1x5= 05)

Q No. 6(a)

Explain the provision regarding "Erroneous/Disputed Bills" in case a consumer does not agree with the amount billed (barring cases of theft of electricity, unauthorized use of electricity and where the consumer is found at fault for damage to meter and apparatus) under the Electricity Supply Code – Regulation No. 29/2014.

(b)

Explain the provisions as mentioned in the Schedule of Tariff for considering the request of L.T.Industry consumer for Temporary Disconnection of Supply.

Marks (6+5 =11)

- Q No.7(a) Explain the procedure as enumerated in the Electricity Supply Code – Regulation No. 29/14 for “Compounding of Offence” .
- (b) Describe the procedure as mentioned in the Electricity Supply code – Regulation 29/14 for “Assessment of Electricity charges in cases of theft of Electricity” as per Section 135 of the Electricity Act, 2003

Marks (6+6= 12)

- Q No. 8(a) Calculate the Energy Bill and due date of payment of a Consumer with the following particulars for the month of July, 2016. The area falls under the M.C. Limit.

Date of issue of bill	1-8-2016(Sent through E mail)
Nature of supply	Industrial
Supply on	11 KV but being Metered on LT side.
Sanctioned Load	500 KW
Contract Demand	450 KVA
Consumption	1,10,000 Kwh 1,30,000 Kvah
MDI reading	475 KVA
Power factor	0.90
Cost of meter and metering equipment borne by the Nigam	Rs. 1,00,000/-
Period	One Month

- (b) Define the following:-
(i) Contract Demand (ii) Maximum Demand (iii) P.L.E.C

Marks (9+3 =12)

OR

In order to avoid misappropriation of Nigam's Revenue /cheating of consumers by the Nigam's employees, explain the prescribed checks which are required to be exercised by all the officers/ officials concerned working in the operation sub division/sub office relating to the Consumer's Accounts according to their duties and responsibilities.

Marks (12)

PART – C ON PAGE - 4

P.T.O

Part-C
(For HPGCL Candidates only)

Total marks:40

Q1. a. Explain the following under Indian Boiler Act. 1923:

- i. Renewal of certificate
- ii. Report of Accident.

OR

b.

- i. Can we use normal drinking water in boiler. If not, why?
- ii. Explain with diagram, the process of DM water generation in thermal power. plant.

10 Marks

Q2. What do you mean by dry and wet ash disposal system? What are the best uses of fly ash produced by thermal power stations?

5 marks

Q3. Describe the following:

- a) JOP
- b) SADC
- c) FPA
- d) PRDS
- e) FSSS
- f) ATRS
- g) FGD
- h) TSE
- i) What is the function of PA fan?
- j) What is the alternative of barring gear after the turbine trips due to any reason?

1X10= 10 marks

Q4. Describe the following:

- i. Function of turbine gland sealing.
- ii. Proximate analysis of coal is approximate measurement of fixed carbon, volatile matter, moisture & ash contents (True / False)
- iii. Why hydraulic test is carried out in boiler?
- iv. Seal air fan.
- v. Scanner Air Fan

1X5= 5 marks

- Q 5. a) What are the effects of high ash content in the coal on boiler performance?
b) What is the function of boiler drum.
c) High Pressure Heater
d) Function of Cooling Tower and its effect on plant performance.
e) What is the function of condenser?

2X5=10 marks

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

PAPER IV

Session: Oct. 2016

Time Allowed: 3 Hours

Books Allowed: Bare Acts & Regulations

Maximum Marks-100

Part-A

(Marks : 50)

- Q NO. 1(a) Explain the provision regarding "Prohibition of Strikes and lock outs "under the Industrial Dispute Act, 1947.
- (b) Explain the provisions under Industrial Dispute Act, 1947 for payment of Compensation to Workmen in case of closing down of Undertakings"
- Q No. 2 Explain the provision relating to "Annual leave with wages" under the Factories Act, 1948. (Marks 5+5= 10)
- Q No. 3 Describe the "Minor Penalties "and" Major Penalties" as enumerated in the HSEB Employees (Punishment and Appeal) Regulations, 1990 which can be inflicted on the delinquent employees. Also explain the procedure for inflicting Minor penalties. (Marks 10)
- Q No. 4(a) Explain the provision relating to "Taking Part in Politics and Elections" according to HSEB Employees (Conduct) Regulations, 1984. (Marks 10)
- Q No. 4 (b) Explain about the formation of State Advisory Committee and its objects under Electricity Act, 2003.
- Q No. 5 Answer the following:- (Marks 5+5=10)
- (i) Reversion of an employee officiating in a higher service to a lower service on the ground that he is considered to be unsuitable for that higher service on the administrative ground unconnected with his conduct has been considered as a major penalty. (Right or Wrong)
- (ii) For how many days an employer is required to give notice to the appropriate Government of his intention to close down his undertaking under the Industrial Dispute Act,1947
- (iii) An Undertaking has been closed down by the employer and he has refused to give compensation to the employees, who are otherwise eligible under the Industrial Dispute Act, 1947, on the ground that he is unable to pay the compensation as he has closed his undertaking due to financial difficulties(including financial losses). Comment very briefly.

- (iv) State Govt. by notification has established the State Advisory Committee under the Electricity Act, 2003 (True or False)
- (v) Describe the provision regarding Constitution of Selection Committee to select the Members of State Commission under the Electricity Act, 2003
- (vi) When a worker works in a factory for more than nine hours in any day or more than forty eight hours in any week, according to Factories Act, 1948, how much wages the worker is entitled in respect of his overtime work.
- (vii) According to the Factories Act, 1948 at which age the child can be employed in a factory.
- (viii) Withholding of increments without future effect is a major penalty. (Right or wrong)
- (ix) In how much period an employee can make an appeal to the higher appellent authority against an order imposing upon him any of the penalties specified in Regulation 4 of HSEB Employees(Punishment and Appeal) Regulations, 1990
- (x) Can any employee of the Nigam apply for any post or seek any service outside the Nigam without the specific permission of the competent authority according to the HSEB Employees (Conduct) Regulations, 1984? Comment briefly.

(Marks 10*1=10)

PART B

(Marks: 50)

- Q No. 6(a) Distinguish between " Sale " and an "Agreement to sell". When does an "agreement to Sell" become a "Sale".
- Q No. 6(b) In a Contract for the sale of goods when does property of goods pass to the buyer? State the rules on the subject.
- (Marks 5+5= 10)
- Q No. 7(a) Explain the provision relating to "Fines" as enumerated in the Payment of Wages Act, 1936.
- Q No. 7(b) Mr. X is working in a factory but suddenly he died. At the time of his death certain amount of wages were lying with the employer of the deceased employee. Explain the procedure according to the provisions of the Payment of Wages Act, 1936 for making payment of the undisbursed wages of the deceased employee.
- Q No. 7(c) Describe the conditions, as enumerated in The Payment of Wages Act, 1936, under which deductions for recovery of advances of whatever nature (including advances for travelling allowance or conveyance allowance), and the interest due in respect thereof or for adjustment of overpayments of wages can be made from the wages of the workers.
- (Marks 4+3+3= 10)
- Q No. 8(a) According to the provisions of The Employee's Compensation Act, 1923, under which circumstances / conditions the Employer is not liable to pay the compensation, if personal injury is caused to the employee.
- Q No. 8(b) In cases where the employer does not accept the liability for compensation to the extent claimed , in such circumstances ,what action is required to be taken by the

employer as well as by the competent authority under the provisions of The Employee's Compensation Act, 1923.

Q No. 8(c)

Indicate the amount of compensation in the following cases under the provisions of The Employee's Compensation Act, 1923.

- (i) Where death results from the injury
 - (ii) Where permanent total disablement results from injury
- (Marks 4+4+2=10)

Q No. 9(a)

Describe the provision regarding "Finances of Licensees" under the Haryana Electricity Reform Act, 1997.

Q No. 9(b)

When the communication /Revocation of the proposal /acceptance is complete under the provisions of The Indian Contract Act, 1872 in the following cases:

- (i) A proposes by letter, to sell a house to B at certain price.
- (ii) B accepts A's proposal by letter sent by post.
- (iii) A revokes his proposal by telegram.

QNo. 9(c)

How the revocation is made under the provisions of The Indian Contract Act, 1872?

(Marks 5+3+2= 10)

Q No. 10

Comment/Answer the following:-

- (i) "A" sells 100 tins of mustard oil which are in the course of transit by rail to "B". "A" endorses the relevant railway receipts covering those tins to "B". The tins, still in the course of transit, are lost. Who will suffer the loss – A or B.?
- (ii) A member of Employees Provident Fund is having a family at the time of making nomination. But while filling the nomination form he has not made nomination in name of his family members instead he has nominated the person outside the family members. Whether his nomination is valid according to The Employees Provident Funds Scheme, 1952 (as Amended).
- (iii) "A" contract to sell "B" 500 Kashmiri Shawls on 19 August 2014. The seller has no knowledge that the shawls were damaged and burnt at Srinagar on 17th July, 2014. Can B enforce his contract?
- (iv) A member of the E.P.F has requested to the Regional Provident Fund Commissioner that premium due on a policy of Life Insurance taken by him on his life should be financed from his Provident Fund account. Is the request of the member of the E.P.F according to the provision of The Employees Provident Funds Scheme, 1952 (as Amended) or not?.
- (v) A sells car to be delivered to B at Madras on payment of Rs. 25000/- to his agent. A insures the same and sends it by rail to Madras. When the ownership of the car passes to B?

- (vi) How much amount of withdrawal is admissible to A member of the E.P.F for the purpose of acquisition of a ready built house/ flat as per the provision of The Employees Provident Funds Scheme, 1952 (as Amended).
- (vii) According to the provisions of the Payment of wages Act, 1936, the wages of every person employed upon or in any Railway, factory or (Industrial or other establishment) upon or in which less than one thousand persons are employed, shall be paid before the expiry of theday after the last day of the wage period in respect of which the wages are payable. (Fill in the blank)
- (viii) How much compensation is admissible where temporary disablement, whether total or partial, results from the injury under the Employee's Compensation Act, 1923.
- (ix) What is the maximum wage period which can be fixed for payment of wages to the workers/employees by the employer under the provisions of The Payment of Wages Act, 1923 ?
- (x) Who is competent to contract under the provision of Indian Contract Act, 1872.

(10 marks)

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS
JANUARY 2016

PAPER -I: WORKS ACCOUNTS

Time Allowed : 3 Hours

Maximum Marks : 100

Note: Attempt all parts of a Question at one place.

PART-A

Q. 1: Post the following transactions in the Cash Book of Mr. 'A' Executive Engineer of Building Division for June, 2015 indicating the classification of each item and close the Cash Book giving analysis of the closing balance:-

	<u>Rs.</u>
1-6-2015	Opening Balance:
	4500
	Cash including counterfeit coins worth Rs.25
	150
	Service Postage Stamps
	100
	Revenue Stamps
	Postal Order in favour of Divisional Office on account
	of tender documents
	640
	Self Cheque No. 251 dated 31-5-2015
	7500
	Imprest with Sub-Divisional Officer 'M'
	2500
2-6-2015	Self Cheque No. 251 encashed
4-6-2015	Cheque No. 1258 dated 3-6-2015 from Mr. 'R' as
	Rent of Government Non-residential building
	1300
5-6-2015	Paid by Cheque No. 252 to Contractor 'Y' for
	maintenance of bridge:
	Value of work done since previous bill
	30000
	Recoveries: Security Deposits
	3000
	Value of cement issued
	4000
	Fine for delay in completion of work
	"Construction of Hospital Building"
	3000
6-6-2015	Cheque No. 1258 remitted to Bank
7-6-2015	Temporary Imprest issued to Section Officer 'P' vide
	Cheque No. 253
	7250
8-6-2015	SDO 'M' renders account of Imprest as under:
	(a) Repairs to office furniture
	370
	(b) Chowkidar's wages
	1975
	The amount of imprest is reduced to Rs.2000:
11-6-2015	Cheque No. 1258 received back dishonoured
12-6-2015	Section Officer 'P' renders account of Temporary

	advance as per detail given below:	
	(a) Maintenance of Commissioner's Bungalow	2745
	(b) Pay of Chowkidar for vacant Civil Surgeon' House	2300
	(c) Maintenance of Hospital Building	1750
	(d) Cash refunded	455
14-6-2015	Cheque No. 138 dated 30-4-2015 issued in favour of Contractor 'A' for Rs. 800 cancelled and a fresh Cheque No. 254 issued in lieu thereof.	
18-6-2015	Received cash on account of rent of Inspection Bungalow	3100
19-6-2015	Purchased Service Stamps vide Cheque No. 255	300
21-6-2015	Drew self Cheque No. 256 for cash	8250
22-6-2015	Payment made to work-charged establishment relating to maintenance of road	4255
25-6-2015	Remitted into treasury	1500
30-6-2015	(i) Drew salary of regular establishment as per detail given below:	
	Net amount of Cheque No. 258	210654
	Recoveries: Income tax Rs. 4000	
	GPF Rs. 44650	
	Licence Fee Rs. 1676	
	HBA Rs. 5400	
	(ii) Balance Misc. Receipts remitted into Bank.	

(20 Marks)

Q. 2: Please comment in one/two lines according to relevant works rules, whether the action taken by the authority in the following cases is in order or not?

- i) The Department recovered Rs. 5000/- from Provident Fund of the Govt. Servant which were due to a Government as a result of over payment of Travelling Allowance to him.
- ii) A Junior Engineer obtained 25 tonnes of Cement for a work being carried out departmentally, after tempering with the original entry of 5 tonnes in the Indent signed by the Sub-Divisional Officer.
- iii) Finding the contents of the Cash Chest short by Rs.100/-, a Divisional Officer instructed the cashier to made good the shortage immediately.
- iv) A Contractor's claim for secured advance is not passed on the ground that the materials have not been entered in the Measurement Book.
- v) Refund of Revenue treated as expenditure and debited to budget grants by the Divisional Officer.
- vi) The office building of the Deputy Superintendent of Police, Ambala was not in a good condition. The Senior Superintendent of Police, Ambala ordered that it should be dismantled to avoid any mishap.

- vii) Percentage charges for accounts and audit, levied on works expenditure were found posted in the Works Abstract and Register of Works.
- viii) Rs.20000/- being the cost of Cement received through the Stores Department debited to 'Misc. Works Advances' pending recovery from the contractor to whom the cement was issued.
- ix) In a case, the Contractor tendered for finished items of work and the agreement provided for the issue of bricks by the Department at a rate higher than the market rate. The Executive Engineer permits the contractor to arrange for the supply of bricks, none being available in Stock.
- x) A Divisional Officer sells certain stores on credit to a Municipal Council for Rs. 50000/- and takes credit for Rs.5000/- as Supervision Charges under revenue.

(10 Marks)

Q. 3: What are the main principles to be born in mind by the Divisional Officer in maintaining the accounts of his Division?

(10 Marks)

Q. 4: What is Contractor's Ledger? What instructions are to be followed in posting the ledger?

(10 Marks)

PART - B

Q. 5: Whether the action of the Competent Authority is right or wrong in the following cases. Please also comment on these in one/two lines:-

- i) An estimate for the construction of a Residence provides for credit of Rs.75000/- on account of sale proceeds of old structure to be dismantled. The actual sale proceeds amounted to Rs.175000/-. There is, however, a further saving on other items in the estimate aggregating to Rs.100000/-. The Executive Engineer proposes to utilise both the savings on the construction of (a) Garage and (b) a Tennis Court, neither of which was provided in estimate.
- ii) A secured advance of Rs.150000/- was paid for bricks, which the Contractor stated, were in kilns almost ready for delivery.
- iii) A Contractor deposited Government Bonds having face value of Rs.25000/- against a security of Rs.26000/- demanded of him on the plea that their market value is Rs.26000/-.
- iv) A Contractor tendered Government Bonds having market value of Rs.30000/- against a security of Rs.25000/- and he requested that difference may be returned to him, which was accepted by the Divisional Officer.
- v) Requisite sanctions of group of works which form one Project were accorded by each Competent Authority with the fact that cost of each particular work in the group is within their powers.

(5 Marks)

Q. 6: What is 'Estimate' as per PWD Code? What provisions are to be incorporated in a Project Estimate?

OR

What are the initial records on which the accounts of works are based? Please describe briefly. **(8 Marks)**

Q. 7: What are the exceptions vide which work of a Project is to be commenced before the detailed estimate of whole Project is Prepared? **(7 Marks)**

PART - C

Q. 8: Please define the following in view of Haryana State Electricity Board (Purchase) Regulations, 1974:-

- (a) Contract Value
- (b) Single Tender
- (c) Comparative Statement
- (d) Order Preference
- (e) Force Majeure.

(15 Marks)

Q. 9: Which are the Competent Authorities in respect of the followings in accordance with the Delegation of Powers existing in their company. Name of the company should also be mentioned:-

- i) To approve Administratively the detailed estimates for special repairs of Nigam's vehicles, chargeable to capital/revenue.
- ii) To write off actual losses of Stock and T&P articles shortage/breakage in transformer.
- iii) To sanction contingent expenditure of recurring nature on the entertainment/refreshment for own office and Directors of the Nigam.
- iv) To sanction Counsel fee in connection with all sorts of legal cases instituted by the defendant on behalf and affecting the Nigam.
- v) To waive recovery of charges on account of forfeited discount/surcharge levied on bills or electrical energy.

(15 Marks)

XXXXXXXXXXXXXXXXXXXX

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS
JANUARY 2016

PAPER - II

Time Allowed : 3 Hours

Maximum Marks : 100

Note: Attempt all parts of a Question at one place.

Q.NO.1: Whether the action taken by the authority in the following cases is in order or not? Please comment/give answer in one/two lines according to relevant rules :-

- i) A female candidate who was appointed as a Excise & Taxation Officer declared unfit by the Medical Board at the time of entry into service. She represented that the Medical Board was not competent to declare her unfit, as a woman doctor was not included in the Board, which was not accepted by the Competent Authority.
- ii) An employee was sent on two years regular training considered as duty. After some time one senior post was sanctioned in the Department and a next junior employee was allowed acting promotion.
- iii) A Head of Department allowed a suspended employee the subsistence allowance equal to full pay for 3 months from 1-7-2015 to 30-9-2015 debiting this period to his earned leave account.
- iv) A permanent post vacated by the reason of dismissal of an employee has been filled in substantively immediately by the Competent Authority.
- v) An employee who had availed 'Leave not due' applied for permission to retire voluntarily due to ill health, was called upon by the competent authority to refund the amount of leave salary drawn during such leave.
- vi) Mr. 'A' who is in receipt of two pensions i.e. Civil Pension and Military Pension, for which floor ceiling was applied to the total of both the pensions by the competent authority.
- vii) Pension was authorised by the Accountant General, Haryana to a retiree after final assessment and the Pension Sanctioning Authority revised the pension to the disadvantage of the pensioner.
- viii) All the time passed by an employee on leave was considered for the purpose of service qualifying for pension by the competent authority.
- ix) An employee who was suffering from mental depression, was advised by the doctor for consultation in Mental Hospital, Amritsar and he accompanied her wife from Chandigarh

to Amritsar & back and claimed T.A./D.A. for the journey performed by his wife, but the DDO disallowed his claim and paid him only actual expenses.

- x) Controlling Officer reduced the travelling allowance claim of an employee even if facts given were correct and the claim was according to relevant rules. (10)

Q.2: Work out the Basic Pension, Family Pension, DCRG and Commuted Value payable at the time of superannuation of an employee as per particulars given below:

- | | | | |
|------|---|---|------------------------|
| i) | Date of Birth | : | 1-12-1957 |
| ii) | Date of joining | : | 8-4-1987 |
| iii) | Last Pay Drawn | : | 25810 + 7600 Grade Pay |
| iv) | Dearness Allowance | : | 119% |
| v) | Availed E.O.L. without Medical Certificate: | | 1-4-1989 to 31-10-1989 |
| vi) | Availed E.O.L. with Medical Certificate: | | 14-7-2007 to 31-7-2007 |
| vii) | Suspension period treated as duty for the purpose of increment only | : | 6-2-2003 to 31-10-2003 |
- (10)

Q.3: Calculate the joining time admissible to an employee working in an office at station "A", who was transferred to station "B" from the following particulars:

- | | | |
|------|--|-----------|
| i) | He was relieved from station "A" on 28 th June, 2015 F.N. (Tuesday) | |
| ii) | Distance from Residence to Railway station at "A" | : 3 KMs |
| iii) | Distance travelled by Rail | : 617 KMs |
| iv) | Distance travelled by Motor-Car | : 35 KMs |
| v) | Distance travelled by River Steamer | : 82 KMs |
| | He had to wait for 3 days at the Steamer Ghat as the Steamer was not available due to inclemency of weather. | |
| vi) | Road journey between Railway Station and Residence at "B": | 10 KMs |
| vii) | Gazetted Holiday on 4 th July, 2015. | |
- (10)

Q.4: Please define 'Terminal Leave'. What are the conditions for granting a terminal leave? Whether terminal leave is admissible in the following cases:-

- Dismissal from service
- Removal from service
- Resigns from service

OR

What is meant for the term "Leave Not Due"? Under what circumstances 'Leave Not Due' can be granted to an employee? What are the conditions for granting it? What leave salary is admissible during 'Leave Not Due'?

(10)

Q. 5: (a) Mention three instances other than tour or transfer for which Travelling Allowance is admissible. Also specify how the T.A. admissible in such cases varies from that payable as for a journey on tour? (6)

(b) What Daily Allowance is admissible to a Nigam employee, who is supplied with the means of conveyance without any charge? (4)

Q. 6: Please write short notes on any five out of the following:-

- i) Presumptive Pay of a Post
- ii) Recall from Leave
- iii) Hospital Leave
- iv) Overstay of Joining Time
- v) Minimum/Maximum ceiling of Pension
- vi) Additional Pension
- vii) Local Journey.

(10)

PART - B

Q. 7: Please explain the circumstances under which the supplementary grants are required?

OR

What are the principles which govern the inclusion of a particular kind of expenditure in the Schedule of New Expenditure?

(10)

Q. 8: Please define the following:-

- i) Appropriation Bill
- ii) Consolidated Fund of State
- iii) Exceptional Grant
- iv) Vote on account
- v) Vote of credit

(10)

Q. 9: Whether the action taken by the authority in the following cases is in order or not? Please comment/give answer in one/two lines according to relevant rules :-

i) Some urgent and inevitable contingent expenditure was required to be made in the first week of April, 2015, but the Treasury Officer refused to pass the bill until the budget allotment is received by the Drawing and Disbursing Officer and noted in the Bill.

ii) The Head of Office declined to make payment of an expenditure pertaining to four years old on the grounds that the budget allotment is for the expenditure of current financial year only.

iii) Rs. 5 lacs remains unutilized from the advance taken out of Haryana Contingency Fund and the Head of Department requested to the Finance Department for cancellation of sanction.

iv) The State Government had not presented supplementary estimates to the State Legislature at the first Session to recoup the expenditure incurred by taking advance from Haryana Contingency Fund.

v) Inter-Governmental adjustments for the financial year 2014-15 were carried out by the Banks upto 15th April, 2015 instead of closing its books upto 31st March, 2015. (5)

PART - C

Q. 10: Please comments on the following:-

(a) An employee died while in service on 30-4-2015 leaving behind one employed son and married daughter only. On this day House Building Advance of Rs.80000/- plus interest was outstanding. The Drawing & Disbursing Officer recovered the amount of outstanding advance and upto date interest from DCRG on 20-8-2015.

(b) An employee applied for advance for repayment of a private loan taken by him for the construction of house two years back.

(c) A Head of Office was quite happy with the working of an employee "A". However he was not satisfied with the working of another employee "B". Accordingly, he passed a simple order to reduce the pay of "B" and give the same to "A". (15)

THE END

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS
JANUARY 2016

Paper-IV

Time Allowed: 3 Hours

Books Allowed: Bare Acts & Regulations

Maximum Marks-100

Part-A

(Marks : 50)

Q. No. 1

- a) Explain the various penalties prescribed under the Industrial Dispute Act, 1947
(Marks-5)
- b) Explain the procedure for retrenchment and the conditions laid down under the Industrial Dispute Act, 1947. Incident to retrenchment of a Workmen.
(Marks-5)

Q. No. 2

- a) Explain the various powers of the Inspectors as prescribed under the Factories Act, 1948.
(Marks-5)
- b) Explain in brief various provisions relating to Health as prescribed under the Factories Act, 1948.
(Marks-5)

Q. No. 3

- (i) Explain the provision relating to consumption of Intoxicating drinks and drugs as per Haryana State Electricity Board Employees (Conduct) Regulations 1984.
(Marks-5)
- (ii) Explain the provision relating to withholding of payments of Emoluments of an employee suspected of Embezzlement, misappropriation etc. under Haryana State Electricity Board Employees (Punishment & Appeal) Regulations 1990.
(Marks-5)

Q. No 4

- a) Discuss the provisions relating to suspension of distribution licence and sale of utility as prescribed under the Indian Electricity Act, 2003.
(Marks-5)
- b) Functions of State Commission under the Indian Electricity Act, 2003.
(Marks-5)

Q. No. 5

Comment on the correctness of the following:

- (i) Censure and warning with a copy to be placed in the personal file are the major penalties under the Haryana State Electricity Board Employees (Punishment & Appeal) Regulations 1990.
- (ii) The Factories Act, 1948 came into force on the 1st day of April, 1949.
- (iii) Every Nigam employee shall report to the Nigam if any member of his family is engaged in a trade or business or owns or manages an insurance agency or any commission agency under the Haryana State Electricity Board Employees (Conduct) Regulations 1984.
- (iv) Termination of the service of a workman on the ground of continued ill health as per the Provisions of Industrial Dispute Act 1947 is termed as retrenchment.
- (v) As per the provisions of Industrial Dispute Act 1947, A National Tribunal shall consist of one person only to be appointed by the Central Government. But the central Government may, if it so thinks fit, appoint two persons as assessors to advise the National Tribunal in the proceedings before it.
- (vi) The function of Regional Load Despatch Centre as per Indian Electricity Act, 2003 is to monitor grid operations.
- (vii) As per the provisions of the Factories Act 1948, no adult worker shall be required or allowed to work in any factory on any day on which he has already been working in any other factory.
- (viii) All latrine and urinal accommodation, in every factory, shall be of prescribed sanitary types, wherein more than 250 workers are ordinarily employed.
- (ix) No licensee shall without prior approval of the Appropriate Commission merge his utility with the utility of any other licensee under the India Electricity Act 2003.
- (x) The Chairperson or any other Member of the State Commission shall not hold any other office as per the Indian Electricity Act 2003.

(Marks-1x10=10)

Part-B

(Marks : 50)

Q. No. 6

- (i) Define Undue Influence under The Indian Contract Act, 1872. (Marks-3)
- (ii) Define Misrepresentation under The Indian Contract Act, 1872 (Marks-4)
- (iii) Define who are competent to Contract under The Indian Contract Act, 1872 (Marks-3)

Q No. 7

- (i) Explain the general rule that no one can give a better title than he himself has. State exceptions also. (Marks-5)
- (ii) State the doctrine of Caveat Emptor and exceptions to it under the Sale of Goods Act 1930. (Marks-5)

Q No. 8

- (i) Explain the expression "arising out of employment" under the Workmen's Compensation Act, 1923. (Marks-5)
- (ii) Explain partial disablement under the Workmen's Compensation Act, 1923. (Marks-5)

Q No. 9

- (i) Explain the provisions relating to Employees Deposit Linked Insurance Scheme under the Employees Provident Fund & Misc. Provisions Act 1952. (Marks-5)
- (ii) Explain the provisions relating to Determination of moneys due from Employers as prescribed under the Employees Provident Fund & Misc. Provisions Act 1952. (Marks-5)

Q No. 10

Comment on the correctness of the following:

- (i) The law relating to companies in India is contained in the Companies Act, 1956 as amended upto date.
- (ii) B on 1st January, offers to A, for a quantity of rice, Rs. 1000 to be paid on the 1st of March following, the rice not to be taken away till paid for. A accepts the offer. It was held that the property in rice passes to B.
- (iii) A purchases a car from B and uses it for some time. It turns out that the car sold by B to A was a stolen one and had to be returned to the rightful owner. A brings action against B for the return of the price. He did not succeed.
- (iv) The Employees Provident Funds and Miscellaneous Provisions Act, 1952 shall not apply to any Establishment belonging to or under the control of the Central Government or a State Government and whose employees are entitled to the

benefit of contributory provident fund or old age pension in accordance with any scheme or rule framed by the Central Government or the State Government governing such benefits.

- (v) Delayed payment or deposit of compensation entails interest @ 6% p.a as well as penalty not exceeding 50% of the amount as per Workmen's Compensation Act, 1923.
- (vi) A agrees to pay B Rs. 1000 if B marry A's daughter C. C was dead at the time of the agreement. The agreement is void as per Indian Contract Act, 1872.
- (vii) A promises to paint a picture for B by a certain day, at a certain price. A dies before the day. The contract can not be enforced under the Indian Contract Act, 1872 by A's representatives or by B.
- (viii) An employee, who has a family, made a nomination in respect of his Provident Fund account in favour of a person not belonging to his family. The office treated the same as a valid nomination under the EPF Scheme 1952.
- (ix) Where there is a contract for the sale of goods by description, there is an implied condition that the goods shall correspond with the description.
- (x) As per the Employees Provident Funds and Misc. Provisions Act, 1952, the Presiding Officer of a Tribunal shall hold office for a term of 5 years from the date on which he enters his office or until he attains the age of 62 years, whichever is later.

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

February, 2017

PAPER -I: WORKS ACCOUNTS

Time Allowed : 3 Hours

Maximum Marks : 100

Note: Attempt all parts of a Question at one place.

(PART - A)

QUESTION 1: Post the following transactions in the Cash Book of Executive Engineer, 'X' Division for the month of November, 2016 and close the Cash Book giving analysis of cash balance:

		Rs.
1.11.2016	Opening Balance:	
	(i) Notes and Coins	8690
	(ii) Service Stamps (Postage)	100
	(iii) Revenue Stamps	60
	(iv) Cheque in favour of M/S Ram & Co. dtd. 28.10.2016	8000
	(v) Cheque dtd. 26-10-2016 received from Executive Engineer 'B' Division	10000
	(vi) Deposit at Call Receipts	5000
	(vii) Fixed Deposit Receipts (payable after 6 months)	5000
	(viii) Self Cheque	1000
2.11.2016	(i) En-cashed self cheque .	
	(ii) Remitted cheque received from 'B' Division	
	(iii) Conveyance charges paid to cashier	150
	(iv) Revenue stamps converted to cash	
5.11.2016	Paid 1 st . Running Account Bill to M/S R.N.Yadav & Sons for construction of boundary wall (Total Estimate for Rs.4,50,000):	
	(i) Value of work done	200000
	(ii) Stipulated material recovered	5000
	(iii) Hire charges of concrete mixture is Rs.20000, out of which Rs.8000 already debited to contractor's account	
	(iv) Amount with-held	5000
	(v) Security Deposit, Income Tax , VAT and Labour Cess at the prescribed rates.	

P.T.O

9.11.2016	(i) Received a cheque of Rs.8000 from M/S Amar & Co. for amount outstanding in Misc. Work Advance	
	(ii) Remitted the above cheque into bank	
10.11.2016	Issued temporary advance to Asstt. Engineer 'A'	10000
12.11.2016	Issued permanent Imprest to Asstt. Engineer 'B'	5000
13.11.2016	Cheque dated 11.9.2016 already issued in favour of M/S Bansal & Co. is received back in damaged condition for which a fresh cheque issued for Rs. 500000.	
14.11.2016	Bank intimated that cheque deposited on 9.11.2016 dishonoured	
18.11.2016	Asstt. Engineer 'A' rendered account of temporary advance as under:	
	(i) Payment to work-charged staff	850
	(ii) G.P. Fund recovered	200
	(iii) Unpaid wages returned in cash	150
25.11.2016	Asstt. Engineer 'B' rendered account of Permanent Imprest as under:	
	(i) Misc. Payment to annual repair and maintenance of Krishi Bhawan	4000
	(ii) Conveyance charges paid to work-charged staff chargeable to Annual Repair and Maintenance of Shastri Bhawan	1000
	(iii) Imprest recouped by a cheque and raised to Rs.10000.	
26.11.2016	Cash in Chest counted by Executive Engineer as a surprise check and found Rs.3570.	
28.11.2016	(i) Security deposit for the work of renovation in toilet is refunded to M/S Amar & Co. Total security deposit was Rs.10000, out of which Rs.2000 is outstanding against the contractor for Annual Maintenance and Repairs of Krishi Bhawan.	
	(ii) Cheque drawn for the salary of staff as under:	
	(a) Gross amount of the Bill	125000
	(b) House rent recovery	5000
	(c) Income Tax	200
	(d) GIS	400
	(e) Motor Car Advance	1000
	(f) Amount short drawn as unpaid salary lying in Chest	500
29.11.2016	All Miscellaneous receipts counted and found Rs. 3660 in Cash Chest.	

(Marks 20)

QUESTION 2: Describe briefly the responsibilities of Drawing & Disbursing Officer, Controlling Officer and Treasury Officer in regard to drawl of money from the treasury stating the extent up to which each officer is liable for excess/irregular drawn in any case. By whom and to whom the preliminary report is required to be sent on account of defalcation or loss of public money occurred in a treasury? (Marks 10)

QUESTION 3: What instructions should be observed in preparing the report of verification of unused materials? How the reports of verification of materials are dealt with in the Divisional office? (Marks 10)

QUESTION 4: Whether the action taken by the authority in the following cases is in order or not? Give answer/comment in one/two lines as per relevant rules in support of your answer:-

- a) A cheque for Rs. 25000/- drawn on 1-9-2016 which was presented for encashment at the Bank on 10-12-2016 was refused payment on the grounds having become time barred as it was presented after the expiry of 3 months.
- b) A Head of Office made payment in respect of five bills to a firm through one cheque and asked the firm to issue five stamped receipts in respect of each bill.
- c) In a lump-sum contract for the construction of piers for a bridge on hard rock, the relative drawing showed an average depth of 20 feet for sinking the piers. In actual execution, the average depth was about 29 feet and the contractor claimed extra payment which was allowed by the Divisional Officer.
- d) A Divisional Officer proposes to credit the cost of dismantled materials, received from a work-in-progress, to revenue on the ground that there is no provision for such credit in the estimate of the work.
- e) An Executive Engineer drew a cheque on 26.3.2016 for Rs.5.00 lacs in favour of a Company and deposited in his safe. The cheque was dispatched to the Company on 16.4.2016 on receipt of the materials in the first week of April,2016.
- f) On 31st March, it is proposed by an Executive Engineer that the balance under the suspense account of an Annual Maintenance Work should be transferred to the general suspense heads in order to cover excess over the estimate.
- g) After 31st March, 2016 it was found that 4 tonnes of cement issued to a contractor during 2015-16 were undercharged and the Divisional Officer issued orders for its adjustment during the year 2015-16 by debit to the contractor's accounts and credit to stock, as soon as the error came to notice on 29 May, 2016.
- h) Civil work was executed by the Contractor in accordance with departmental estimate and plan, but payment made by the Divisional Officer on the actual cost to the contractor as certified by the Chartered Accountant.
- i) A treasury record of 15-9-2011, the preservation period of which is five years, was destroyed on 1-10-2016 by the Treasury Officer.
- j) The Superintending Engineer issued orders that no departmental charges should be levied for improving the play ground for local private school at a cost of Rs.150000/-.

(Marks 10)

(PART - B)

QUESTION 5: "Acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted." Amplify the statement.

OR

"It is a fundamental rule that no work shall be commenced unless a properly detailed design/estimate is prepared." Discuss it briefly with the scope of its sanction and lapse of sanction. (Marks 8)

QUESTION 6: Specify the instructions are to be observed in the Electrical Branch of PWD in the preparation of Projects for new works for supply of electrical energy? (Marks 7)

QUESTION 7: Whether the action of the Competent Authority is right or wrong in the following cases. Please comment in one/two lines as per provisions laid down in PWD Code:-

- (i) A saving of Rs. 50000/- from a sanctioned estimate for construction of building was utilized for construction of short road linking the building with main road for which there was no provision in the project estimate.
- (ii) In the construction of a Road, a temple is ordered to be destroyed by the Divisional Officer.
- (iii) Sub Divisional Engineer refused to make the payment against a Muster Roll as it was not supported by expenditure vouchers and receipts for payment.
- (iv) Sub Divisional Engineer made payment of daily labour through a contractor instead of Muster Roll.
- (v) Various miscellaneous items of works relating to residential building amounting to Rs. Fifty thousand were debited to 'Repairs'. (Marks 5)

(PART – C)

QUESTION 8: Please answer the followings in view of the provisions laid down in the Haryana State Electricity Board (Purchase) Regulations, 1974:-

- (a) Whether tenders received after the prescribed date and time are to be considered? What procedure is to be followed in respect of tenders received late? (Marks 5)
- (b) What recommendations are to be made by the Store Purchase Committee after preparing the Comparative Statement of Tenders for the approval of Whole Time Members of Board? (Marks 5)
- (c) A work order for supply of certain material for amounting to Rs. 25.00 lakhs was made on 15-11-2016 to a firm situated in Calcutta and the firm despatched the material on 27-11-2016 which was received on 2-12-2016. All the bills along with other required documents submitted to Accounts Branch on 15-12-2016 for making payment. Calculate the due date for making payment as per standard payment terms of Purchase Committee. Is there any rebate clause is available, if the payment is made earlier before the due date? (Marks 5)

QUESTION 9: Which are the Competent Authorities in respect of the followings in accordance with the Delegation of Powers existing in their company. Name of the company should also be mentioned:-

- (i) To convey technical sanction to the detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority.
- (ii) To sanction expenditure on compensation/ex-gratia payment to unauthorised employees of the NIGAM.
- (iii) To sanction and make purchase of Office furniture from Super Bazar or Govt. Approved source or Co-operative stores or market on hand quotation.
- (iv) To sanction contingent expenditure of a recurring nature not otherwise provided in these delegations.
- (v) To convey administrative approval for capital expenditure for T&P including special T&P other than Motor vehicles, Tractors etc. chargeable to capital estimates. (Marks 15)

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

February, 2017

PAPER – II: General Organisation, Establishment Procedures and Service Rules

Time Allowed: 3 Hours

Maximum Marks : 100

Note: Attempt all parts of a Question at one place.

PART – A

Q. 1: Whether the action taken by the authority in the following cases is in order or not? Please comment/give answer in one/two lines according to relevant rules :-

- (i) The childless widow of a deceased employee was allowed to continue drawl of family pension even after her remarriage by the Competent Authority.
- (ii) Mrs. 'A', an employee of the NIGAM was granted Earned Leave from 1-5-2016 to 31-7-2016. On return from leave she requested to the Competent Authority to convert her earned leave into Child Care Leave and the Competent Authority accepted her request.
- (iii) A NIGAM servant under suspension was acquitted by the Court of Law on 1-6-2016. The orders for re-instating him was issued on 10-6-2016 and he joined the duty on the same day in the afternoon. The Head of Office asked him to apply for leave as admissible for the period from 1-6-2016 to 10-6-2016.
- (iv) Mr. 'A', a Junior Engineer working in HVPNL at Panchkula was allowed travelling allowance by the Competent Authority during refused leave.
- (v) A Government employee transferred from Ambala to Hisar on 5-1-2017. He was married on 10-1-2017 and joined the new office at Hisar on 15-1-2017(FN) and claimed T.A. of himself as well as his wife which was granted by the Competent Authority.
- (vi) A NIGAM employee was granted Extra Ordinary Leave from 1-10-2015 to 31-7-2016 for higher study, but he joined on 16-5-2016 after completion his study. He was not granted annual increment by the Drawing and Disbursing Officer from due date i.e. 1-7-2016, as he remained on E.O.L. for more than 7 months during the year.
- (vii) An Assistant Grade-I applied for withdrawal from General Provident Fund for second house to be constructed in Panchkula, which was granted by the Competent Authority.
- (viii) An employee who retired on 31-01-2016, applied for commutation of pension after his retirement on 16-02-2016, but unfortunately he died on 28-02-2016. The commutation value was sanctioned on 15-04-2016 after his death which was paid to his legal heirs without any deduction from the family pension.

- (ix) An employee who died while in service on 10-04-2016 and monthly financial assistance was sanctioned by the Competent Authority to the widow of the Govt. Employee and dependant mother of the deceased employee in equal share.
- (x) An employee was transferred from Panchkula to Hisar and he submitted his transport bills from the Transport Agency of Hisar, which were not paid by the Competent Authority with the remarks that transport bills are to be submitted from the Transport Agency of Panchkula.

(Marks 10)

Q. 2: Prepare the Leave Account of Mr. 'A' an employee of HVPNL from the particulars given below who has opted the new leave rules and work out the Earned Leave and Half Pay Leave due to him at the time of retirement :

- | | |
|--|-----------------|
| 1. Date of joining in service | 04-12-1983 (AN) |
| 2. Resigned on | 16-12-1985 |
| 3. Re-joined service | 01-08-1986 |
| 4. Date of Retirement | 31-12-2016 |
| 5. Availed earned leave from 10-6-1990 for 45 days, from 21-6-1997 for 61 days and from 5-8-2015 for 80 days. | |
| 6. Availed half pay leave for 31 days from 2-12-1997, for 48 days from 15-7-2007. | |
| 7. Availed Extra Ordinary leave for 90 days from 1-8-2013 with medical certificate and for 120 days from 5-6-2014 without medical certificate. | |
| 8. Commuted leave for 60 days from 1-9-1999. | |
| 9. Suspension period from 1-4-2006 to 31-7-2006 treated as duty for the purpose of increment only. | |

(Marks 10)

Q. 3: An Officer was transferred from Station 'X' to Station 'Y' on the forenoon of 10-12-2016 (Saturday). Work out the journey time admissible and date of joining his new post at Station 'Y' from the following particulars:

- | | |
|--|---------|
| i) Distance from Residence to Railway Station at Station 'X' 8 KMs | |
| ii) Rail Journey | 450 KMs |
| iii) Journey by Ocean Steamer | 300 KMs |
| iv) Journey by Air (2 hours journey) | 800 KMs |
| v) Journey by River Steamer | 200 KMs |
| vi) Journey by Motor vehicle | 150 KMs |

The Officer had to wait for four days for the start of a Steamer for the Ocean Journey. Due to derailment of train, the rail journey was delayed for two days. There was also a Gazetted Holiday on 16-12-2016 during the period of joining time.

(Marks 10)

Q. 4: What is Invalid Pension? What are the conditions/procedure for granting of Invalid Pension? Can the amount of Invalid Pension be less than the amount of normal family pension admissible under the Family Pension Scheme, 1964? **(Marks 10)**

OR

Please state that in what circumstances Special Disability Leave is admissible? Can such leave be combined with leave of any other kind? What is the maximum limit up to which it can be sanctioned? **(Marks 10)**

Q. 5: (a) Mr. 'X', an officiating Assistant working at Hisar went to Chandigarh to appear in the Assistant Grade Examination and he claimed Travelling Allowance for the journey including the days of halt. Is his claim admissible under the rules? In which circumstances T.A. is not admissible for appearing in an Examination? **(Marks 5)**

(b) Please specify the circumstances when the accumulation of G. P. Fund become payable? **(Marks 5)**

Q. 6: Please write short notes on any five out of the following:-

- (a) Compensation Pension
- (b) Presumptive Pay of a Post
- (c) Ferry Charges
- (d) Residuary Gratuity
- (e) Enforced Halt
- (f) Next Below Rule
- (g) Identical Time Scale

(Marks 10)

PART- B

Q. 7: What is Form BM-32? When it is required to be used? **(Marks 10)**

OR

What is Supplement grant? Please explain the circumstances under which it is required? **(Marks 10)**

Q. 8: Please define the followings:

- (a) Contingency Fund of the State.
- (b) Revenue Expenditure
- (c) Capital Expenditure
- (d) Vote on Credit
- (e) Token Demand

(Marks 10)

Q. 9: Whether the action taken by the authority in the following cases is in order or not?

Please comment/answer in one/two lines according to relevant rules :-

- (a) The Head of Department distributed the grant for the financial year 2016-17 to the various Controlling Officers on 1-5-2016 instead of distributing it on 1-4-2016.
- (b) A Drawing & Disbursing Officer incurred an expenditure of Rs. 2.50 lakhs on contingent charges during the financial year 2015-16 against the budget allotment of Rs. 2.00 lakhs under the sub head 'Office Expenses' and the excess amount was diverted from the sub head 'Salaries' in which sufficient funds were available.
- (c) The Treasury Officer returned the bill amounting to Rs. 55000/- for making payment for purchase of furniture on the grounds that the expenditure pertains to 4 years old which requires separate budget allotment as the present budget allotment exist for the current year.
- (d) The Competent Authority forwarded a copy of orders resuming the advance taken from the Contingency Fund of the State to the Accountant General, Haryana.
- (e) Inter-Governmental adjustments for the financial year 2015-16 were carried out by the Banks up to 15th April, 2016 instead of closing its books up to 31st March, 2016.

(Marks 5)

PART - C

Q. 10: Please comment on the followings:-

- (a) A pensioner expired on 10-10-2015 and his legal heirs applied for the arrears of pension to the extent of Rs. 85000/- on 25-8-2016, but the Treasury Officer/Bank authorities denied to make the payment with the remarks that a fresh sanction from Pension Sanctioning Authority may be obtained through Accountant General, Haryana.
- (b) The Chief Engineer, PWD(B&R), on a surprise visit checked the cash book and Chest of a Divisional Office and found that Pay and Allowances for the last two months were lying undisbursed and he ordered that the undisbursed amount may be refunded immediately and departmental enquiry against Executive Engineer and Cashier may be initiated.
- (c) The Accountant General, Haryana called for the details of a contract contingency bills , but the Drawing & Disbursing Officer replied that according to the financial rules it is not necessary for him to send the details of contract contingent charges to the Accountant General.

(Marks 15)

- 000 -

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

Paper - III
Session Feb. 2017

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

- NOTE: i) Part A and D is compulsory for all
(ii) Candidates are required to attempt Part B or Part C depending upon their deployment.
(iii) Separate answer-book be used for Part-C only.

PART A

MARKS 40

Q No. 1 Answer the following:-

- (i) SDO (operation) sub division has entrusted the duty of checking of totals or other postings etc. in consumer's ledger to the cashier as the ledger clerk is on leave. (Right or Wrong).
- (ii) What action is to be taken by the SDO when cash is to be collected partly by the cashier and partly by the SDC?
- (iii) What is the full form of SC(EB Form CA-17) and STW&TEO (EB Form CA-10)
- (iv) Aledger should be maintained for eachof consumers.(Fill in the blanks)
- (v) If the consumer has beenand has not his bills, his account number willin his name until he hashis bills.

Marks 1x5=5

Q No. 2(a) When a consumer is disconnected and his final bill is issued in the same month in which his previous bill had already been issued, how the entry in the consumer ledger shall be made and what are the alternatives for liquidating the amount of the bill. Explain with example by assuming any figures of the amount of bill.

Q No. 2(b) Describe the types of transactions which are made in the Main Cash Book, Revenue Cash Book and CCR Book.

Marks 6+6=12

Q No. 3(a) What is the object of Stock Measurement Book and what precautions should be observed in its use?

Q No. 3 (b) Explain the object and use of Quantity Ledger and Value Ledger and how these are related to each other.

Q No. 3(c) Write the object and uses of S.R.W&TEO (EB Form CA-9)

(Marks 4+6+2=12)

P.T.O.

Q No. 4

Explain in detail the procedure as enumerated in the "Instructions for the maintenance and upkeep of Stores Accounts" of the power utilities for receipt and issue of materials required for stocks and works and maintenance of accounts thereof.

Marks 11

OR

Briefly explain the following:-

- (i) Procedure for adjustment of Consumer's Security
- (ii) Perpetual Audit
- (iii) Revenue Statement
- (iv) B.A 16 and R.O 4

Marks 3+3+3+2=11

PART B

(FOR HVPNL, UHBVNL AND DHBVNL)

Marks 40

Q No. 5 Answer the following

- (i) What is the due date of payment of the billed amount (as mentioned in the bill) in case of spot billing / bills sent through e-mail.
- (ii) At which rate the surcharge will be levied in case of domestic consumers where the billing cycle is bi-monthly?
- (iii) What action according to the Electricity Supply code Regulation No.29/2014 is to be taken by the SDO when premises of the consumer is found locked on two successive meter reading and there is no advance for adjusting the bill and previous bill has also not been paid ?
- (iv) A consumer was caught under section 126 of the Electricity Act 2003 for unauthorized use of electricity. The amount of unauthorized use of electricity was assessed under the prescribed instructions and intimated to the consumer. The consumer has failed to deposit the assessed amount. What action is to be taken by the SDO under the prescribed rules?
- (v) The premises of consumer has been got disconnected wrongly. The consumer had made a complaint for wrongful disconnection of his premises. In how much period the supply of the consumer needs to be restored, under the prescribed rules, after making complaint.

Marks 1x5=5

Q No. 6(a)

Describe the penalties to be levied in case a cheque issued by the consumer in lieu of electricity bill payment is dishonored by the bank and he does not come forward to make a fresh payment by cash or demand draft within one week of being informed to him about dishonoring of his cheque.

Q No.6(b) Discuss the provisions regarding levy of MMC on temporary disconnection of LT Industry.

Q No. 6(c) Under which circumstances the payment in installments can be accepted from the consumers. If so, who is authorized to allow the installment and how much installments can be allowed.

Marks 4+3+5=12

Q No. 7(a) When the Assessing officer come to the conclusion that unauthorized use of Electricity has taken place , what procedure ,according to the Electricity Supply code Regulation 29/2014, is to be followed by the Assessing Officer for levy of charges for unauthorized use of electricity.

Q No. 7(b) Describe the provision as enumerated in the Electricity Supply Code –Regulation No. 29/14 for “ Cost of Replacement of Defective/Burnt/Lost meters”

Marks 5+6=11

Q No. 8(a) Calculate the Energy Bill and due date of payment of a consumer with the following particulars for the month of January, 2017. The area falls under M.C

(i)	Date of issue of Bill	1-1-2017(Sent through E-mail)
(ii)	Nature of Supply	HT Industry supply 400 Volt
(iii)	Sanctioned load	400 KW
(iv)	Contract Demand	360 KVA
(v)	MDI reading	380 KVA
(vi)	Power factor	0.90
(vii)	Consumption	1,60,000 Kvah 1,35,000 kwh
(viii)	Consumption during peak load	25,000 Kvah 20,000 kwh
(ix)	Declared Peak lead hours	18.00 hrs to 21.00 hrs
(x)	Industry can draw power during peak load Hours subject to levy of prescribed PLEC	50% of CD
(xi)	Cost of meter and metering equipment borne by Nigam	Rs. 70000/-
(xii)	Period one month	

Q NO.8(b) Define the following:-

(i) Connected Load (ii) Consumption charges

Marks 10+2=12

OR

How the misappropriation of revenue of the Nigam by the billing staff can be avoided. Explain in detail.

Marks 12

P.T.O

-4-

PART-C (Paper-III)
For HPGCL Candidates

Maximum Marks: 40

Q No. 1

- i. In DM Plant, Cation exchanger is used to remove _____ (Fill in the blanks)
- ii. More ash content in coal results into more GCV (True or false)
- iii. Elaborate the following
 - FGD
 - SCC
 - ERP

Q No. 2

- a. Define main provision of Indian Boiler Act 1923
OR
- b. Draw a single line diagram of coal based thermal power station and briefly describe the process of power generation.

1x5

Q No. 3: Define the location and purpose of following:

- i. ESP
- ii. Re-Heater
- iii. De-aerator
- iv. Condenser
- v. Boiler Feed Pump

10x1

Q No.4: Briefly explain the purpose of following:

- i. Use of HFO/LDO in boiler.
- ii. Coal Mill
- iii. Centrifuge system.
- iv. Side Arm Charger
- v. Online Coal Sampler & Analyzer
- vi. CW Pumps
- vii. Generator Transformer
- viii. Current Transformer
- ix. CEP
- x. FD Fan

2X5

Q No. 5:

Explain with single line diagram, the working of coal handling plant in coal based thermal power station.

1x10

1x5

PART D

(FOR HVPNL CANDIDATE)

Q No. 9 Answer the following:-

- (i) Define "Control Period" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.
- (ii) How much rebate is to be given by the transmission company to the beneficiary company if the payment of bills of transmission and other charges is made by the beneficiary company from 15-21 days from the receipt of the bills.
- (iii) Define "Collection efficiency" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.
- (iv) The amount received by the licensee on account of non-tariff income shall not be deducted from the aggregate revenue requirement for calculating the net revenue requirement of the such licensee. (Right or Wrong)
- (v) 30% of the charges collected from the short term open access consumers on account of application money and transmission charges shall be retained by the transmission licensee and balance 70 % shall be considered as non tariff income and adjusted towards reduction in the transmission service charges payable by the long term and medium term users. (Right or Wrong)

Marks 1x5=5

Q No. 10(a) What are the components for determination of Tariff for the Transmission Licensee for Transmission Business and SLDC Business according to the HERC Tariff Regulation 2012. Also define Connection charge.

Q No. 10(b) Define the following in accordance with the HERC guidelines relating to ARR

- (i) Statement of Difference (ii) ARR

Marks 5+ 3=8

Q No. 11 Describe the functions of the State Electricity Regulatory Commission.

Marks 07

PART D

(FOR UHBVNL AND DHBVNL CANDIDATE)

Q No. 12 Answer the following:-

- (i) Define "Control Period" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.
- (ii) When the latest " The HERC (Electricity Supply Code) has been notified by the Commission.
- (iii) Define "Collection efficiency" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

- (iv) The amount received by the licensee on account of non-tariff income shall not be deducted from the aggregate revenue requirement for calculating the net revenue requirement of the such licensee.(Right or Wrong)
- (v) Bad and doubtful debts shall be allowed to the extent the distribution licensee has actually written off bad debts subject to a maximum of(Fill in the blank)

Marks 1x5=5

Q No. 13 Describe the functions of the State Electricity Regulatory Commission.

Marks 07

Q No. 14 What is the procedure for grant of Long term open access involving Intra State transmission system and distribution system according to HERC(Terms and Conditions for Grant of Connectivity and open access for Intra State Transmission and Distribution System) Regulation, 2012.

Marks 08

PART D
FOR HPGCL CANDIDATES

Q No. 15 Answer the following:-

- (i) Define "Control Period" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.
- (ii) How much rebate is to be given by the Generation Company to the beneficiary company if the payment of bills of capacity and energy charges is made by the beneficiary company from 22-30 days from the receipt of the bills.
- (iii) SLDC and transmission charges paid for energy sold outside the state shall be considered as expenses for determining generation tariff. (Right or Wrong).
- (iv) In how many days the Commission is required to issue tariff order after supplying complete information by the licensees.
- (v) Define" GCV" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

Marks 1x5= 05

Q No. 16 What components are taken for the computation of Tariff for Hydro Power Plant and on what basis the tariff shall be computed.

Marks 07

Q No.17(a) Describe the powers of the State Regulatory Commission under the code of Civil Procedure 1908 regarding any enquiry proceeding under the Electricity Act, 2003

Q No. 17(b) Define "Return on Equity" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

Marks 5+3=8

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

Session Feb. 2017

Paper IV

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

Part A

Q No. 1(a) Explain the procedure available to the workmen or his legal heirs in case of death of workman as laid down in the Industrial Dispute Act, 1947 for recovery of money due to workman from an employer.

Q No. 1(b) What are the conditions laid down in the Industrial Dispute Act, 1947 precedent to retrenchment of workmen?

Marks 5+5=10

Q No. 2(a) Who is an Occupier? Explain the responsibilities of occupier under the Factories Act, 1948.

Q No. 2(b) A person has been convicted for an offence punishable under section 92 of Factories Act, 1948 is again found guilty of an offence involving a contravention of the same provisions. Explain the provisions existing in the Factories Act, 1948 for giving punishment to such person.

Marks 5+5=10

Q No.3 (a) State the provisions relating to suspension of an employee under the HSEB (Punishment and Appeal) Regulations, 1990

Q No. 3(b) Can a Nigam employee engage in Private Trade or Employment? Explain the provisions contained in the HSEB (Conduct) Regulations, 1984 in this regard.

Marks 5+5=10

Q No. 4(a) Explain the procedure and powers of Appellate Tribunal as laid down in Electricity Act, 2003.

Q No. 4(b) Describe the major principles as enumerated in the Electricity Act, 2003 by which SERC will be guided while determining Tariffs.

Marks 5+5=10

P.T.O.

QNo. 5

Answer the following:-

- (i) What are the weekly hours of work in a factory?
- (ii) Is withholding /stoppage of increment of pay with cumulative effect a minor penalty under the HSEB (P&A) Regulations.
- (iii) When a canteen is compulsory according to the provisions of Factories Act, 1948
- (iv) An undertaking has been closed down by the employer and has refused to give compensation to the employees, who are otherwise eligible under the Industrial Dispute Act, 1947, on the ground that he is unable to pay the compensation as he has closed his undertaking due to financial difficulties including financial losses). Comment very briefly.
- (v) In how much period an employee can make an appeal to the higher appellant authority against an order imposing upon him any of the penalties specified in Regulation 4 of HSEB Employees (Punishment and Appeal) Regulations, 1990.
- (vi) Which of the following Act has a direct relevance for grievance handling practices?
(a) The Industrial Dispute Act, 1947 (b) The Factories Act, 1948 (c) Both
- (vii) To close down a factory, the occupier has to give Days notice to the authorities. (Fill in the blank)
- (viii) Welfare officers are to be appointed if organization is engagingor more employees. (Fill in the blank
- (ix) Describe the provision regarding Constitution of Selection Committee to select the Members of State Commission under the Electricity Act, 2003.
- (x) For how many days an employer is required to give notice to the appropriate Government of his intention to close down his undertaking under the Industrial Dispute Act, 1947.

Marks 1x10=10

PART B

- Q No. 6(a) Who are dependants of deceased workmen under Workman's Compensation Act, 1923.
- Q No. 6(b) Describe the procedure as laid down under The Payment of Wages Act, 1936 for payment of undisbursed wages in cases of death of employed person.
- Q No. 6(c) Describe the punishment to be awarded to the person under the provisions of The Payment of Wages Act, 1936, who willfully neglects to pay the wages of any employed person by the date fixed by the authority in this behalf.

Marks 5+3+2=10

Q No. 7(a) What is a Contract? Under what conditions a contract does stands valid. What constitutes breach of contract?

Q No.7(b) Who are unpaid sellers? What are the rights of unpaid sellers?

Marks 5+5=10

Q No. 8(a) Describe the provision regarding "Finances of Licenses" under the Haryana Electricity Reform Act, 1997.

Q No. 8(b) When the communication /Revocation of the proposal /acceptance is complete under the provisions of The Indian Contract Act, 1872 in the following cases:-

- (a) A proposes by letter, to sell a house to B at certain Price
- (b) B accepts A's proposal by letter sent by post
- (c) A revokes his proposal by telegram

Q No. 8(c) How the revocation is made under the provisions of The Indian Contract Act, 1872?

Marks 5+3+2=10

Q No. 9(a) What is Memorandum of Association? Explain in brief the various clauses contained in the Memorandum of Association.

Q No.9(b) Differentiate between A Private Company and A Public Company

Marks 5+5=10

Q No. 10 Answer the following:-

- (i) When total disablement results from the injury how much compensation is payable to the disable workman under the provisions of The Employee's Compensation Act, 1923.
- (ii) Can a Public Limited Company change its name on its own after incorporation?
- (iii) Can the amount standing to the credit of a member in the Employee Provident Fund be attached?
- (iv) What is the maximum wage period which can be fixed for payment of wages to the workers/employees by the employer under the provisions of The Payment of wages Act, 1936.
- (v) Who is competent to contract under the provision of Indian Contract Act, 1872
- (vi) Is the employer liable to pay the employer's contribution of PF when he is not in a position to pay wages to the employees?
- (vii) What is minimum number of subscribers required for registering a private Limited Company
- (viii) A sells car to be delivered to B at Madras on payment of Rs, 25000/-to his agent. A insures the same and sends it by rail to Madras. When the ownership of the car passes to B?
- (ix) The total amount of fine which may be imposed in any one wage period on any employed person shall not exceed an amount equal toof the wages payable to him in respect of that wage period.
- (x) Write two implied conditions as laid down in The Sale of goods Act, 1930 the case of a contract for sale by sample.

Marks 1x10=10

