

HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT
Session OCTOBER, 2013

PAPER NO. I

Time Allowed: 3 Hours

Max. Marks: 100

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

Question No. 1:

Post the following transactions in the Cash Book of the Executive Engineer "A" Division for the month of June, 2013 and close the same by recording requisite certificates :-

Date	Particulars of the transaction	Rs.
01-06-2013	Contents of the chest:	
	i) Cash including soiled notes worth Rs. 56	500
	ii) Revenue Stamps	20
	iii) NSC deposited by the cashier towards security	1000
	iv) Hand receipt of AE'S' in respect of imprest given to him.	1000
	v) Hand receipt of AE'K' in respect of imprest given to him.	3000
	vi) Demand draft received on 31-5-2013 towards rent of residential building	800
	vii) Service Postage Stamps	100
	viii) Un-disbursed Pay of staff for the month of May, 2013	5100
	ix) Deposit at Call receipt of PNB received from a Contractor towards Earnest Money.	1200
03-06-2013	Rent of a shop received in cash	1200
04-06-2013	Withdrawn from Bank vide Cheque No. 101	15000
05-06-2013	Paid temporary advance to Junior Engineer 'A'	4000
06-06-2013	Paid wages to work-charged establishment for handling (a) Ordinary tools and Plant Rs. 4000 (b) Stock Rs. 6000	
07-06-2013	AE'S' rendered account of imprest:	
	i) Paid to labourers Rs. 500	
	ii) Cartage Rs. 400	
	iii) Cash lost Rs. 100	
	Imprest of AE was increased to Rs. 2000.	

08-06-2013	Paid 1 st Running Bill to Contractor Sh. S.S.Dhaliwal by Cheque No.102 on account of repair work of residential building after deduction of Security deposit 10%, Income Tax 1% and labour cess 1%. (Estimated cost Rs.150000)	23250
09-06-2013	Paid 1 st Running Account Bill to Contractor M/S Aggarwal & Co. by Cheque No.103 towards construction of Library Block of School for which Division has already received a deposit: Value of work Rs. 80000, less Security deposits 10%, Vat 6%, Income tax 2% and labour cess 1% against total estimated cost of Rs.600000.	
11-06-2013	AE'K' submitted account of expenditure incurred out of imprest: i) Cost of hardware store purchased for office building ii) Stationery items The imprest of AE was reduced to Rs. 2000.	650 200
12-06-2013	JE'A' rendered account of temporary advance: i) Purchased store items for maintenance and repair of school building ii) Purchased store items for maintenance and repair of Dispensary iii) Cash refunded	1400 1600 1000
13-06-2013	Received towards sale proceeds of: i) Old furniture ii) Waste Paper iii) Tender Forms	1200 300 500
14-06-2013	Refunded deposit by cheque No. 104 to Contractor 'C'	1800
15-06-2013	Deposited all receipts in the bank	
17-06-2013	Cheque No. 96 issued to Contractor 'P' for construction of Police Quarters cancelled.	8000
19-06-2013	Received Rs. 1200 by cheque from Contractor 'K' towards hire charges of Concrete Mixer. Deposited the receipt in the bank and issued cheque No. 105 for Rs. 1200 in favour of Executive Engineer Division 'B' as the mixer was taken on hire from the said Division.	
20-06-2013	Issued cheque No. 106 for purchase of Postage Stamps	500
22-06-2013	Purchase Revenue Stamps	30
24-06-2013	Issued fresh cheque No. 107 to Central Stores for supply of cement for stock in lieu of cheque No. 95 issued earlier erroneously for Rs. 25000	52000

27-06-2013	Paid to M/S Johson & Co. by cheque No. 108 towards IInd/final bill for construction of staff quarters :		
	i) Gross amount of Bill		160000
	ii) Amount paid in the 1st Bill		68000
	Deductions:		
	i) Recovery for cost of steel supplied for work		10000
	ii) Recovery on account of another division		600
	iii) Hire charges of vibrator		500
	iv) Cost of same work executed departmentally on behalf of the Contractor		5000
	v) Security Deposits 10%, Income tax 2% and labour Cess 1% .		
29-06-2013	Drew cheque No. 109 for salary of staff:		
	(i) Gross Amount		92000
	(ii) Recoveries:		
	Income Tax	Rs.6000	
	Licence Fee	Rs. 800	
	G.P.F	Rs.15000	
	Conveyance Advance	Rs. 2000	
	HBA	Rs.3000	
	GIS	Rs. 900	
	(iii) Amount of Rs. 300 was also recoverable from one JE towards monthly premium of LIC policy		
	(iv) Revenue Stamps worth Rs. 25 were sold to staff for fixing on acquittance roll.		

(35 Marks)

Question No. 2: Distinguish between the following with suitable examples:-

- (a) Aid to Contractor and Advance to Contractor.
(b) Imprest and Imprest Cash Account.

(10 Marks)

Question No. 3: What are Transfer Entries? What purpose do transfer entries serve in Public Works Accounts? (10 Marks)

Question No.4: What are the Standard Measurement Books? Should any special precautions be taken in writing up ordinary Measurement Books as different from the Standard Measurement Books? What purpose do Ordinary Measurement Books and Standard Measurement Books serve? (10 Marks)

Question No. 5: What are the cannons of Financial Propriety? Besides these cannons of Financial Propriety, what more steps should be taken by the authorities while incurring expenditure? (10 Marks)

Question No. 6: (a) What precautions are taken by the Treasury Officer to avoid double refund or other receipts, the details of which have not been furnished to the

Accountant General, Haryana. In which register these transactions are to be recorded by the Treasury Officer. **(5 Marks)**

(b) The Health Department transferred one of its buildings lying vacant to the Irrigation Department free of costs. Comment ? **(5 Marks)**

Question No. 7: Please give your answer in respect of the following in accordance with the Delegation of Powers existing in their company. Name of the company should also be mentioned:-

- (i)** What is the procedure for making urgent requirement for any item of workshop and which is the competent authority?
- (ii)** Who is the competent authority where expenditure exceeds 5% of the sanctioned amount?
- (iii)** Executive Engineer purchased office furniture for amounting to Rs. One lac from market on hand quotations. Comment?
- (iv)** Chief Engineer sanctioned lease of canteen attached to the NIGAM building for a period of 5 years. Comment?
- (v)** Which is the competent authority to accord sanction for extra items under Contract for civil works?

(Marks 3x5=15)

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HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

Session OCTOBER, 2013

PAPER NO. II

Time Allowed: 3 Hours

Max. Marks: 100

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

PART - A

(80 Marks)

Question No. 1: Whether the action taken by the authority in the following cases is in order or not? Give answer in one word or one/two lines and quote rules in support of your answer:-

- A peon working in the NIGAM accompanied a recessing officer to his recess station is treated on duty.
- A permanent Senior Assistant was appointed to officiate in a post carrying less pay.
- An employee was sent on two years regular training considered on duty. After some time one senior post was sanctioned in the department and a next junior employee was allowed acting promotion.
- Mr 'A' on returning from leave resumed duty as a matter of course.
- An employee transferred from one office to another at the same station and was allowed one day joining time.

(Marks 1x5=5)

Question No. 2: A NIGAM employee drawing basic pay of Rs. 8825/- from 1-1-2005 in the pre-revised pay scale of Rs. 5500-9000, was awarded the benefit of one increment and placement in the pay scale of Rs. 6000-9500 under ACP scheme on 1-5-2006. He was promoted as Section Officer in the pay scale of Rs. 6500-10500 w.e.f. 1-9-2006 and opted for the fixation of pay from the date of his next increment. He remained absent from 1-11-2006 to 3-12-2006 and the period has been regularised by sanctioning Extra-ordinary leave. He was awarded the penalty of stoppage of two increments with cumulative effect on 1-3-2007 on being found guilty. The official opted the revised pay scale w.e.f. 1-1-2006 and the Grade Pay in the revised pay scales was Rs. 3600, 3800 and 4200 respectively in the Pay Band of Rs. 9300-34800. Regulate his pay as on 1-1-2013 as per HVPNL (Revised Pay) Rules, 2009 and instructions issued from time to time.

(10 Marks)

Question No. 3: State the periods of service which are not countable towards increment along with relevant authorities?

(10 Marks)

Question No. 4: A NIGAM employee who has been compulsory retired is re-instated as

a result of appeal after some time. How will his pay, allowances and period of absence be regulated? **(10 Marks)**

Question No.5: Comment/Answer the followings:-

- (a) Mr 'A' is due to retire while on Foreign service. Whether Foreign employer or his parent Department will prepare his pension case?
- (b) An employee has not good relations with his wife, therefore, he wants to nominate his mother for DCRG payment.
- (c) Can an employee, who has been incapacitated from the public service on account of drug habits, be granted Invalid Pension?
- (d) A person joined service in the Indian National Army (INA of Netaji Subhash Chander Bose) and after independence joined service under the Haryana Government. Whether the service of INA was countable towards Civil Pension under the Haryana Government? **(Marks 1x4=4)**

Question No.6: Calculate the amount of interest and closing balance of an employee's G.P.F. Account for the year 2012-13 from the following particulars:

- (i) Closing Balance as on 31-3-2012 Rs.500010/-
 - (ii) Monthly subscription (except 4/2012) Rs.10000/- P.M. which was increased to Rs. 12000/- P.M. from the salary for the month of 10/2012
 - (iii) Interest on arrear of DA instalment is to accrue w.e.f. 1-7-2012 but the arrear actually credited on 15-11-2012 Rs. 13784/-
 - (iv) Temporary Advance withdrawn from treasury on 31-8-2012, but paid to employee on 4-9-2012 which is recoverable in 24 monthly instalments. Rs. 72000/-
 - (v) Non-Refundable Advance sanctioned on 27-2-2013, Cheque issued by treasury on 31-3-2013 but paid to employee on 5-4-2013 Rs.200000/-
 - (vi) Subscription for 4/2012 Rs. 8000/-
 - (vii) Rate of interest 8.8% p.a.
- (10 Marks)**

Question No.7: Work out the Family Pension payable from time to time in view of the latest Government instructions of a Group 'D' employee who was drawing pay of Rs. 5730+1650 Grade Pay w.e.f. 1-1-2012 in the pay scale of Rs. 4440-7440+1650 Grade Pay. He died in harness on 10-7-2012. Date of birth of employee was 7-6-1965 and date of joining in service was on 1-2-1988 F.N. **(8 Marks)**

Question No. 8: What is meant by term 'Retiring Pension'? What are the conditions for grant of Retiring Pension? **(8 Marks)**

Question No. 9: Comments/Answer the following:-

- (a) Competent Authority disallows T.A. to a Candidate who has culpably neglected the duty of preparing himself for an obligatory examination.
- (b) A NIGAM employee under suspension was required to perform a journey by the Competent Authority not related to his suspension in public interest. What T.A. will be admissible to him?
- (c) Mr 'X' was transferred from Chandigarh to Hisar at his own request. However the transfer orders were simple i.e. Mr 'X' is hereby transferred from office 'A' at Chandigarh to office 'B' at Hisar. He availed joining time as well as drawn transfer T.A. bill.
- (d) An Officer entitled to travel by 1st Class , travelled by rail-motor on his transfer from Kalka to Shimla.
- (e) 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. Whether such an employee is entitled to any T.A. for journey to answer in the case?

(Marks 3x5=15)

PART-B

(20 Marks)

Question No.10: Whether the action taken by the authority in the following cases is in order or not? Give answer in one word or one/two lines and quote rules in support of your answer:-

- (a) An employee had drawn T.A. advance on transfer for himself. After 15 days he again applied for advance T.A. for his family members.
- (b) The money order charges of remittance of an amount to a court on account of money deducted from a non-gazetted employee under attachment debited to the office contingencies.
- (c) A Superintending Engineer represented at the age of 56 years that his date of birth entered in the service book at the time of appointment was wrong and by some mistake it has been shown 2 years more than his actual date of birth. The Head of Deptt. accepted his representation and necessary correction was made in the service book.
- (d) The Treasury Officer refused to pass a contract contingency bill with the objection that the sub-vouchers in excess of Rs. 250/- are not attached with the bill.
- (e) Is it necessary to prepare and preserve the office copies of contingent bills?

(Marks 1x5=5)

Question No.11: (a) Whether any advance can be granted to a Government employee for celebration of self marriage and if so, on what conditions? (8 Marks)

(b) What are the main classes of contingencies and discuss in brief?

(7 Marks)

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Departmental Accounts Examination for Ministerial Establishment

PAPER – III

PART – A**(Marks : 50)****Q No. 1****Fill in Blanks**

- i) 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-----.
- ii) Stores which are completely-----, should be written off and either -----or
destroyed, as may be ordered by the authority sanctioning the writing off.
- iii) In the event of breach of any of the terms and conditions by the-----, the Purchaser can
terminate the Contract without Notice to the Supplier at any -----and the Supplier
shall have no claim whatsoever on the Purchase on this account.
- iv) In no case the due date for opening of tenders prescribed in the-----, shall be -----to
an earlier date.
- v) The -----statement will also indicate the rate on which the item was last
purchased, the name of the supplier from whom it was purchased as well as the -----
Rating in respect of all the tenderers who may have supplied the same item on any earlier
occasion. (Marks : 5*2 = 10)

Q.No. 2

- a) Define Issued Rates. Under what circumstances the issued rates Can be raised or lowered. What
precautions should be taken if the issue Rate is appreciably less than the market rate.
(Marks : 5)
- b) How the discrepancies in quantities and losses in stores are rectified and dealt under
Departmental Financial Rules. (Marks : 5)

Q.No.3

Is It true that the SDO is required to count the cash in the evening and to place the same separately in
the cash chest in a sealed bag. What detailed procedure should be observed under the MOI in
connection with the subsequent disposal of the sealed bag. (Marks : 10)

Q.No. 4

- a) Explain in detail the procedure for determination of Storage Charges and Storage Rate as
prescribed under MOI. Can the Storage Rate once fixed be enhanced or lowered.
(Marks : 5)
- b) What instructions should be observed to avoid losses on stock against any stores becoming
surplus in the Stores. (Marks : 5)

Q.No. 5

Explain in detail the procedure of Receipts of Materials from different sources and Issues of stores for
different purposes as prescribed under Department Financial Rules.

(Marks : 10)

Q.No. 6

Define/Answer

- i) Contract Demand
- ii) Limited Short Term Open Access
- iii) Categories of Open Access customers according to the duration of open access.
- iv) Who are Competent to effect the change of name in respect of L.T. Connections and H.T. Connections.
- v) Cost of 1000 long service line is Rs. 1800. Calculate monthly line service charges.

(Marks : 5*2 =10)

Q.No. 7

As per Instructions of the Nigam the existing meter installed inside the premises should also be shifted outside. Explain the detailed guidelines to be followed in this regards. Whether it is compulsory for all category of consumers.

(Marks : 10)

Q.NO. 8

Which of the following statements are correct?

- i) If there is a deviation from a mandatory accounting standard relating to the accounting treatment of an item, the auditor should make a suitable qualification in his report, if the amount involved is material.
- ii) In India, the auditor generally assumes that the opening balances are correct if they are as per the audited balance sheet for the preceding period.
- iii) An auditor is not concerned with examining the compliance with those laws and regulations the non-compliance with which does not have a fundamental effect on financial statements.
- iv) All the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) are required to be mandatory followed in the preparation of financial statements of companies in India.
- v) As long as the Accounting Standards are not made mandatory, they have the same status as that of Guidance Notes.

(Marks : 5*1 = 5)

Q.No. 9

a) Discuss the duties of an Auditor regarding Audit of Opening Balances. (Marks : 5)

b) Calculate Bill of the domestic Consumer with the following data:

Connected Load – 5.8 KW,

Old Meter Reading dated 20-6-2013 – 5514 Units,

New Meter Reading Dated 20-8-2013 – 6390 Units,

Fuel surcharge adjustment –Rs. 962.40,

Bill Issue date 31-8-2013,

Bill payable by Cash on 17-9-2013, Meter not of Consumer.

What will be payable after due date.

(Marks : 5)

PART – C

(Marks : 15)

Q.No. 10

- a) One of the most recent integrated project management techniques is the program evaluation and review technique. State its Characteristics, advantages and disadvantages. **(HPGCL Candidates) (Marks-10)**
- b) Explain PPA. State its salient features. **(HPGCL Candidates) (Marks-5)**

OR

- a) What are the various motives of the HERC as per the Haryana Electricity Reform Act, 1997? **(HVPNL/UHBVNL/DHBVNL) (Marks-10)**
- b) What is the broad objective of the introduction of the Electricity Act, 2003? **(HVPNL/UHBVNL/DHBVNL) (Marks-5)**

HARYANA POWER UTILITY
Departmental Accounts Examination For Ministerial Establishment
Session October 2013

PAPER - IV

Time Allowed : 3 Hours

Maximum Marks-100

PART-A

(Marks – 70)

- Q.No. -1. From the following Trial Balance of Mr. X, prepare Trading, Profit and Loss A/C for the year ended 31st March, 2013 and a Balance Sheet as on that date, after making the necessary adjustments.

Trial Balance as on 31st March, 2013.

Dr. Balance	₹	Cr. Balance	₹
Drawings A/C	42,000	Capital A/C	2,58,000
Purchases	1,96,000	Returns Outwards	7,000
Free Hold Property	60,000	Bills payable	5,000
Plant & Machinery	1,00,000	Sundry Creditors	40,000
Salaries	42,000	Provision for Doubtful Debts	800
Office Expenses	12,500	Interest on Loan to D.Dass	3,000
Office Furniture & Fixtures	25,000	Sales	4,11,000
Discounts A/C	1,200		
Sundry Debtors	26,600		
Loan to D. Dass @ 15%	40,000		
Cash at Bank	26,600		
Stock (1.4.2012)	49,175		
Wages	62,000		
Postage & Telegrams	1,400		
Insurance Charges	3,200		
Gas & Fuel	2,700		
Bad Debts	600		
Office Rent	12,600		
Freight & Duty	9,000		
Loose Tools	7,000		
Factory Lighting	1,600		
Cash in Hand	3,625		
Total	7,24,800		7,24,800

Adjustments:

- (i) Stock on 31.3.2013 was valued ₹66000/-.
- (ii) Wages ₹4600/- and salaries ₹3600/- were outstanding.
- (iii) Insurance pre-paid was ₹800/-.
- (iv) A new machine was installed on 31.12.2012, costing ₹14000/-, but it was not recorded in the books and no payment was made for it. Wages, 1000/- paid for its erection have been debited to wages A/C.
- (v) Loose tools were valued at ₹5600/- on 31.3.2013.
- (vi) Depreciate Plant and Machinery by 10% per annum, Furniture & Fixtures by 7.5% per annum and Free Hold Property by 2% per annum.
- (vii) Of the Sundry Debtors ₹600/- are bad and should be written off.
- (viii) Maintain a provision of 5% on sundry debtors for doubtful debts and 2% for discount on debtors and a reserve of 2% for discount on sundry Creditors.
- (ix) The Manager is entitled to a commission of 5% of net profits before charging such commission. (Marks 30)

Q.No. 2 Objective Type Questions:

- i) Who are the parties to a Bill of Exchange?
- ii) Name the Negotiable instruments which are recognized by statute.
- iii) Red ink interest entry is to be made:-
 - (a) when the due date of the transaction falls after the closing period of

- account current.
- (b) when the due date of the transaction falls before the opening period of account current.
- (c) when the due date of the transaction falls between the period of account current.
- (d) when the due date of the transaction falls on a gazetted holiday.
- iv) If payment is made before average due date the party entitled to interest is _____ (Fill in the blank)
- v) Accounting records can be produced as _____ in a Court of Law. (Fill in the blank)
- vi) Under what heading (Personal, Real, Nominal) would you classify the Trading Account.
- vii) Trial Balance is prepared to detect :
 - i) Errors of Omission ii) Errors of Principle
 - iii) Errors of Commission
- viii) Bank Reconciliation Statement is prepared by:
 - (i) Bank (ii) Customer
 - (iii) Creditors
- ix) Valuation of closing stock is at:
 - i) Cost Price ii) Market Price
 - iii) Cost or Market Price whichever is lower
- x) A promissory note is made by:
 - i) Seller ii) Purchaser
 - iii) Endorsee

(Marks – 10)

Q.No. 3. On 31st July, 2013, cashbook of Mr. B shows a bank balance of ₹37000/-. Prepare a Bank Reconciliation Statement from the following particulars:

- i) Cheques amounting to ₹7500/- were deposited for collection. But cheques For ₹2500/- have been credited in the pass book on 5.8.2013.
- ii) Issued cheques for ₹10000/- on 27.7.2013. Out of which cheques amounting To ₹3000/- have been debited in the pass book on 4.8.2013.
- iii) Bank Charges amounting to ₹100/- were not entered in cashbook.
- iv) Interest amounting to ₹450/- credited in pass book but not entered in cashbook.
- v) A cheque of ₹5000/- was returned dishonoured by the Bank and was debited In pass book only.

(Marks – 10)

Q.No. 4. On 5.1.2013 Mr. A drew a bill on Mr. B for ₹8000/- payable two months after sight. Mr. B accepted it on 10.1.2013. On the date of maturity, Mr. B could not honour his acceptance. Mr. A got it noted and paid ₹50/- as noting charge. Mr. B agreed to accept a new bill payable two months after date. He paid noting charge and ₹100/- for interest in cash and his request was carried out. The new bill was paid on due date.
Pass Journal entries in the books of Mr. A and Mr. B. (Marks – 10)

Q.No. 5. A. Explain characteristics of Account Current.
B. Explain the procedure of finding Average Due Date.

(Marks 2x5=10)

PART –B

Q.No. 6. Define the following:

- i) Disbursing Officer.
- ii) Public Account of the State.
- iii) Administrative Approval.
- iv) Re-appropriation.
- v) Vote of Credit.

(Marks 5x2=10)

Q.No. 7. a) Explain the principles which an Estimating Officer should kept in mind for inclusion of any expenditure in the schedule of New Expenditure.

(Marks 5)

b) Re-appropriation where not admissible – explain.

(Marks 5)

Q.No. 8. Explain the procedure for dealing with the report of Public Accounts Committee.

(Marks 10)

HARYANA POWER UTILITY

Departmental Accounts Examination for Ministerial Establishment

Session: OCTOBER, 2013

PAPER-V

Time Allowed: 3 Hours

Max. 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 Whether the action taken by the authority in the following cases is right or wrong? Give answer in one word or one/two lines and quote rules in support of your answer:-

- (i) Issue of stock materials to Contractor for bonafide use on work are exempt from the usual charge of supervision.
- (ii) Book transfer is applied to adjustment amongst head of account, not involving receipt/payment of cash or store.
- (iii) Storages charges are expenses on carriage and handling of stores after their acquisition.
- (iv) When an Administrative Officer is entrusted the job of receipt & disbursement of public money, he is treated as Divisional Officer.
- (v) Material is issued from stock to contractor for sale to private parties.
- (vi) Tools and Plant ledger is prepared in Divisional Office.
- (vii) All entries in the Abstract of Stock Issues are made in red ink.
- (viii) Irrecoverable balance at the end of the financial year was written off by the Competent Authority.
- (ix) Materials received direct from supplier was not entered in the measurement book.

- (x) If the amount admitted in payment exceeds the amount credited to purchases the difference should be debited to "Suspense Account". (Marks 1x10=10)

Q.No.2 (a) What are the responsibilities of the Store Keeper? (5 Marks)

(b) The Executive Engineer, while verifying stock, notices shortage of 20000 bricks and 40 pick-axes. State how this shortage will be adjusted? (5 Marks)

(c) How the adjustment is made in Stock, when the actual value of the material is not known. (3 Marks)

Q. No.3 (a) How the discrepancies in quantities and losses should be dealt with? (8 Marks)

(b) How the materials issued to work in excess of requirement is dealt with? (5 Marks)

Q. No.4 (a) Under which circumstances issue of materials to contractor is permissible? How its recovery is made? (8 Marks)

(b) Which accounts returns are submitted to the Divisional office by the Sub-Divisional office? (5 Marks)

Q. No.5 (a) How the verification reports of materials are dealt with in Divisional office? (10 Marks)

(b) How the outstanding balance under Suspense head 'Stock' is treated at the end of the year? (3 Marks)

Q. No.6 (a) Specify the instructions for posting and closing Half Yearly Register of Stock. (8 Marks)

(b) What is difference between "Issues to Contractor" and "Issues Direct to work"? (5 Marks)

Part-B

Q. No. 7 Keeping in view the provisions of the rules, please indicate whether the action taken in the following cases is right or wrong:-

(i) No negotiations are to be conducted with the tenderers once the price tenders have been opened.

(ii) A firm borne on the Board's approved list, did not furnish requisite Earnest Money with the sealed tender but his tender was accepted.

(iii) A store keeper of NIGAM purchased office stationery worth Rs.2000/- without quotations.

(iv) All the tenderers quoted variable prices without any ceiling and equivalent prices worked out without loading the variation.

(v) Mr. 'A' deposited Rs. 1000/- on account of Earnest Money along with a tender of total value of Rs. Two lacs and the same was accepted.

(Marks 1x5=5)

Q.No. 8 Describe briefly different kinds of methods for purchases as laid down in HSEB (Purchase) Regulations, 1974. **(10 Marks)**

Q.No. 9 Describe the procedure for processing of tenders as per provisions laid down in HSEB (Purchase) Regulations, 1974. **(10 Marks)**

THE END

PAPER- VI

Time Allowed : 3 Hours

Maximum Marks-100

Note:

- (i) Only BARE ACTS are allowed in Examination Centre for consultation/Help.

PART-A

- Q.No. 1
- (a) Explain the power to transfer certain proceedings under the Industrial Dispute Act, 1947. (Marks 5)
- (b) Explain in brief the conditions of service for change of which notice is to be given under the Industrial Dispute Act, 1947. (Marks 5)
- (c) Describe in which cases workman is not entitled to compensation, who has been laid off under the Industrial Dispute Act, 1947. (Marks 4)
- Q.No. 2.
- (a) Explain the cases in which an employee shall be deemed to have been placed under suspension by an order of competent authority under the HPU employees (Punishment and Appeal) Regulations. (Marks 5)
- (b) Describe the orders which may be passed by the Appellate Authority under the HPU employees (Punishment and Appeal) Regulations. (Marks 5)
- Q.No. 3.
- (a) Explain the provision of HPU Employees (Conduct) Regulations relating to Consumption of intoxicating Drinks and Drugs. (Marks 5)
- (b) Discuss the provision of HPU Employees (Conduct) Regulations relating to Public Demonstrations in Honour of HPU Employees. (Marks 5)
- Q.No. 4. Answer the following :
- i) Application and interpretation of standing orders falls within the jurisdiction of which authority under the Industrial Dispute Act, 1947.
- ii) What is the penalty for closure without notice under the Industrial Dispute Act, 1947.
- iii) An award becomes enforceable on the expiry of _____ days from the date of its publication under section 17 of Industrial Dispute Act, 1947.
a) 30 days b) 45 days c) 60 days d) 90 days
- iv) Withholding of promotion for a specific period is a minor penalty or major penalty under HPU Employees (Punishment and Appeal) Regulations.
- v) What is the period of limitation for filing the appeal to the Higher Authority under HPU Employees (Punishment and Appeal) Regulations.
- vi) An employee of HPU applied for the post of Treasury Officer in Haryana Govt. without specific permission of HPU. State whether his action is correct as per HPU Employees (Conduct) Regulations. (Marks 6x1=6)

PART-B

- Q.No. 5.
- (a) Describe the provision relating to working hours for children under the Factories Act, 1948. (Marks 5)
- (b) Describe the provision relating to the power of State Govt. to direct enquiry into cases of accident or disease under the Factories Act, 1948. (Marks 5)
- Q.No. 6.
- (a) Describe the provision relating to maintenance of registers and records under the payment of Wages Act, 1936. (Marks 3)
- (b) Define the following:
- (i) 'Employer' under the Employees PF & Misc. Provision Act, 1952.
- (ii) 'Seasonal Factory' under Employees Provident Fund Scheme, 1952. (Marks 2x3=6)

- (c) Explain the provision regarding compensation to be paid when due and penalty for default under the Employees Compensation Act, 1923. (Marks 5)

Q.No. 7.

- (a) Describe the provision regarding Offences by Companies under the Employees PF & Misc. Provision Act, 1952. (Marks 5)
- (b) Explain the provision regarding Exemption of a class of employees under the Employees Provident Fund Scheme, 1952. (Marks 5)

Q.No. 8. Answer the following:

- i) What is the time limit prescribed for disposal of cases relating to compensation under the Employees Compensation Act, 1923.
- ii) An Employer makes default in the payment of ₹5000/- to the Pension Fund. An authorised officer of the Central Govt. imposed a penalty of ₹8000/- on the Employer. Whether it is correct under the Employees PF & Misc. Provision Act, 1952.
- iii) Whether an Employer can deduct the Employer's contribution from the wage of an employee.
- iv) The occupier sent a written notice on 5.10.2013 to the Chief Inspector to occupy and use of his premises as a factory w.e.f. 15.10.2013. Whether it is in order under the Factories Act, 1948.
- v) No adult worker shall be required or allowed to work in a factory for more than following hours in any week.
- a) 42 b) 48 c) 52
- vi) Penalty for offences under the payment of wages Act 1936 shall not be less than ₹:
- a) 500 b) 1000 c) 1500 d) 2000

(Marks 6x1=6)

PART-C

Q.No. 9. a) Explain the provision regarding power of a company to have official seal for use outside India under the Companies Act 1956. (Marks 5)

b) Explain the provision regarding prohibition of association & partnerships exceeding certain number under the Companies Act 1956. (Marks 5)

Q.No. 10. a) Explain the provisions as to resolutions for appointing or removing auditors under the companies Act 1956. (Marks 5)

b) Define "body corporate" under the Companies Act 1956. (Marks 2)

Q.No. 11. Answer the following:-

- i) Can an auditor attend General meeting of a Company?
- ii) An auditor appointed shall have to inform the Registrar of Companies within how many days from the receipt of the intimation from the Company of his appointment.
- a) 15 b) 30 c) 45 d) 60

iii) A Company has not mentioned the name of the State in which the registered office of the Company is to be situated in the Memorandum of Association of the Company. Whether it is correct as per the provisions of Companies Act, 1956 (Marks 3x1=3)

HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

SEPTEMBER, 2014

PAPER- I: WORKS ACCOUNTS

Time Allowed: 3 Hours

Max. Marks: 100

Q. 1: Post the following transactions of Executive Engineer, Panchkula, Operation Division for the month of 5/2014 in the Cash Book and close it. Also classify the transactions according to the NIGAM's new Commercial Accounting System and also give the appropriate Cash Count Certificate:-

	<u>Rs.</u>
Opening Balance:	
(i) Currency Notes and coins, which includes forged Notes worth Rs. 95/-	3295
(ii) Postal Orders	100
(iii) Cheque No. 1010 dated 25-4-2014 in hand received from Sh. Mani Ram as rent of Canteen	700
(iv) Revenue Stamps	20
(v) Self cheque dated 30-4-2014	3000
(vi) Bank Deposit Call Receipt	2000
(vii) Bank Guarantee	5000
(viii) Imprest with Sh. Ram Murti, JE	1000
(ix) Cheque issued in favour of M/S Johson & Co. on 30-4-2014	25000
(x) NSCs from employees as Security	2000
1-5-2014 Cheque Nos. 251, 252 & 253 drawn on self for disbursement of salary as per detail given below:-	
Gross salary	162500
<u>Deductions:</u>	
(i) General Provident Fund	7000
(ii) House Building Advance	3500
(iii) Income Tax	500

	(iv) LIC Premium	1000
	(v) Recovered on behalf of BBMB	500
1-5-2014	Transferred by endorsement of cheque to SDO No.1 for disbursement of salary	30000
1-5-2014	Transferred by endorsement of cheque to SDO No.2 for disbursement of salary	75000
1-5-2014	Salary disbursement to Divisional Office staff	40000
1-5-2014	Encashed self cheque dated 30-4-2014 and Cheque of M/S Johnson & Co. dated 30-4-2014 sent to the concerned authority.	
2-5-2014	Cheque No. 254 drawn on self and encashed Cheque No. 1010 dated 25-4-2014 deposited into Bank for remittance to H.Q.	7500
4-5-2014	Paid to Sh. Ram Lal, UDC on account of arrear of salary for the month of 2/2014	1500
5-5-2014	Paid to the Contractor M/S Dhaliwal & Co. IInd Running Bill for construction of Rest House building vide Ch.No.255:-	
	(i) Value of work done since last certificate	50000
	(ii) <u>Recoveries:</u>	
	Security Deposit @ 10%	
	Cost of material	10000
	Fine for bad work	500
	Hire Charges of T&P	200
6-5-2014	Received earnest money by DD No.5/2014 dated 27-4-2014 from M/S G.K.Enterprises for remittance to H.Q.	1500
6-5-2014	Cheque issued in favour of M/S Dhaliwal & Co. received back dishonoured.	
6-5-2014	Deposited into Bank DD No.5/2014 dated 27-4-2014.	
8-5-2014	A fresh cheque No. 256 issued to M/S Dhaliwal & Co. in lieu of dishonoured cheque.	

10-5-2014	Cheque No. 257,258,259 issued for income tax deductions Rs.500, LIC Premium Rs. 1000 and recovery on behalf of BBMB- Rs.500.	
12-5-2014	Received Imprest Account from Sh. Ram Murti, JE as under:-	
	Capital Expenditure for energisation of T/Well service connections	700
	Petty purchases of stationery	200
	Balance returned to Chest	100
15-5-2014	Cash counted and found short	100
16-5-2014	Issued temporary advance to SDO No.1 for payment to work-charged staff vide cheque No. 260	9800
20-5-2014	Received cash out of sale of scrap wood and deposited in Bank for remittance to H.Q.	500
23-5-2014	Issued Revenue Stamps for cash	10
26-5-2014	Postal orders were encashed	
28-5-2014	Received Bank Guarantee from Supplier M/S Ram Rattan & Co.	9660
31-5-2014	Tally the cash amount and keeping the cash for passed vouchers (i.e. for unpaid salary) deposit the balance into Bank.	

(35)

Q. 2: "The Divisional Officer should keep a constant watch over the progress of expenditure". Discuss it briefly.

(10)

Q. 3: What is meant by Charged Expenditure ? Also intimate the various expenditures which is considered as Charged.

(10)

Q. 4: Define Muster Roll ? What checks are applied to Muster Rolls ?

(10)

Q. 5: 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? **(10)**

Q. 6: Describe briefly the responsibilities of Drawing and 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. **(10)**

Q. 7: 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 survey preliminary to the preparation of the schemes.
- (ii) To convey Technical Sanction to the detailed estimates for special repairs of tractors.
- (iii) To sanction manufacturer estimate for material to be used on works.
- (iv) To sanction writing off finally the irrecoverable value of stores and T&P articles of Public money lost by fraud etc.
- (v) To sanction contingent expenditure of a recurring nature not otherwise provided in these delegations.

(15)

THE END

HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

SEPTEMBER, 2014

PAPER NO. II

(General organization & Estt., Procedures Services Rules, Board's Regulations)

Time Allowed: 3 Hours

Max. Marks: 100

PART – A

(80 Marks)

Question No. 1: Whether the action taken by the Competent Authority in the following cases is in order or not? Give answer in one/two lines and quote rules in support of your answer:-

- (a) A candidate to the post of Clerk was asked by the Competent Authority to produce a medical certificate of fitness for entry in to 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.
- (b) A probationer's period of probation was extended for one year beyond the normal period of two years on account of failure to pass the departmental examination. At the end of three years he was confirmed and was allowed all the increments due as well as arrears on this account.
- (c) A HVPNL employee suspected of grave misconduct is placed under suspension and the Competent Authority proposes to refuse him any subsistence allowance on account of the gravity of the offence with which he is charged.
- (d) A permanent Govt. employee having 5 ½ years of service claims Half Pay leave for 110 days at the rate of 20 days leave per year.
- (e) A temporary employee granted 'Leave Not Due' on the grounds that he had to appear in a University examination as no other leave was due to him.

(5 Marks)

Question No. 2: Mr. 'A', a Clerk was recruited as a fresh entrant on 4-2-1985. He was drawing pay Rs. 5450/- w.e.f. 1-3-2005 in the pre-revised

pay scale of Rs. 5450-8000. Fix his pay as on 1-1-2006 in the revised pay structure granted as per HVPNL (Revised Pay) Rules, 2009. Also work out his pay after granting annual increments up to 1-1-2014. (10 Marks)

Question No. 3: In what circumstances Special Disability Leave is admissible? Can such leave be combined with leave of any other kind? (10 Marks)

Question No. 4: 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 20-12-2013 (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 25-12-2013 was a Gazetted Holiday.

On what date the Government employee should resume duty at the New Station ? (10 Marks)

Question No. 5: Please Comment of the followings in one/two lines:

- (a) An employee by bodily or mental infirmity becomes permanently incapacitated from public service due to work at irregular hours during war and after due to exigencies of service and not due to own volition. The Competent Authority not allowed Invalid Pension to him on the plea that the incapacity was directly due to irregular or intemperate habits.
- (b) A Govt. employee due to retire on 31-7-2013, took 160 days earned leave from 1-2-2013. He was due his annual increment w.e.f. 1-7-2013. 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.
- (c) The Medical Board declared an employee permanently unfit for further service, but the employee applied for leave of kind due for three years, which was granted by the Competent Authority.

(d) The childless widow of a deceased Govt. employee was paid family pension even after her re-marriage. **(4 Marks)**

Question No. 6: Mr. 'A' who is drawing Pay structure of Rs. 18000+5400 Grade Pay, applied for Non-Refundable Advance out of G.P.Fund amounting to Rs. 15.00 lacs for purchase of built up Flat on 30-6-2014. Work out the eligibility and amount of advance as per provisions laid down in HVPNL Employees Provident Fund Rules, 2006 on the particulars given below:

(i)	Opening Balance as on 1-4-2014	Rs.2020500/-
(ii)	Monthly subscription w.e.f. 4/2014	Rs. 5000/-pm
(iii)	Refund of temp. advance out of PF w.e.f.6/2014	Rs.10000/-pm
(iv)	Temporary advance paid in 5/2014	Rs.120000/-
(v)	Previous advance taken for purchase of Plot	Rs.500000/-

(10 Marks)

Question No. 7: Mr. 'B' retired on 30-4-2006 after 12 years qualifying service. He was drawing Basic Pay of Rs. 9300+3200 Grade Pay in the pay scale of Rs. 9300-34800+3200 Grade Pay at the time of retirement. He was paid DCRG of Rs. 75000/- and Pension of Rs. 6250/- PM. He did not get commuted any portion of his pension and died on 30-6-2006. Please work out the amount of Residuary Gratuity payable to his family. **(8 Marks)**

Question No. 8: What is Invalid Pension? Please also state the conditions and Procedure for granting Invalid Pension. **(8 Marks)**

Question No. 9: Please Comment on the followings and quote relevant rules in support of your answer:-

(a) A lady Clerk of the HVPNL drawing Basic Pay of Rs. 7440+2400 Grade Pay claimed Rail Fare of 1st Class on the grounds that no lady compartment of 1st Class was available in the train.

(b) A Haryana Govt. Officer while on transfer claims transportation charges for his Motor-Cycle, whereas he travelled in it by road.

(c) An Officer claims transfer T.A. for his son, who did not accompany him at the time of his transfer as he was studying in a College, but joined him at the new station of posting after four months to spend vacation.

(d) Mr. 'B' a Steno of the Public Works Department, Gurgaon appeared in S.A.S. Examination held at Chandigarh. He claimed T.A. for the journey from Gurgaon to Chandigarh and back, including days of halt.

(e) A HVPNL employee, while on tour from Ambala to Chandigarh, is provided with free conveyance for one way journey but returned after 7 hours on the same day by bus by paying Rs. 50/- as bus fare. He claimed full travelling allowance. (Marks 3x5=15)

PART- B

(20 Marks)

Question No. 10: Whether the action taken in the following cases is right or wrong ? Give answer in one/two lines and quote rules in support of your answer:-

(a) An Officer expired in the midnight of 24th February & 25th February at 1.00 AM. His claim for Pay and Allowances was prepared by the Drawing and Disbursing Officer for 25 days i.e. up to 25th February.

(b) A HVPNL employee was not present during the full month of October, 2013 to receive his pay for September. The Disbursing Officer deposited the undisbursed salary in to a deposit account.

(c) The Accountant General called for the details of a Contract Contingency bill but the Head of Office replied that according to the rules it is not necessary for him to send the details of Contract Contingent charges.

(d) Superintending Engineer of PWD destroyed a certain record without the concurrence of Accountant General.

(e) An estimate for annual repairs was prepared in the month of August, 2013 and it was sanctioned up to 31-3-2014 only by the Competent Authority. (5 Marks)

Question No. 11: (a) What do you mean the term "Contract"? Specify the types of Contracts and what documents are included by the Divisional Officer, before a work is given out on contract ? (8 Marks)

(b) What are the responsibilities of Drawing and Disbursing Officer in disbursement of Pay and Allowances? (7 Marks)

XXXXXXXXXXXXXXXXXXXX

HARYANA POWER UTILITIES

Departmental Accounts Examination for Ministerial Establishment

PAPER – III (Session – August – 2014)

RT – A

(Marks : 50)

Vo. 1

I in Blanks

- i) The Indenting Officers should ensure that _____, which results in un-due blockage of funds and heavy _____ of inventory is scrupulously avoided.
- ii) To meet with emergent requirement the _____ can also be made from the other power utilities of Haryana/neighbouring states on the rates terms and conditions to be decided by the _____.
- iii) When open tenders are invited, it shall be ensured that copies of NIT are issued to all the _____ suppliers in the approved list. In the case of _____ tendering, the NITs shall be issued to the parties through registered / speed post.
- iv) Where the _____ and _____ vouchers are received from the stores, the receipts should be posted first and then the issues.
- v) The _____, _____ and units of each stock article in the Quantity Ledger should be the same as given in the Stores Classification List

(Marks : 5*2 = 10)

Jo. 2

What action shall be taken when the key of the chest is reported to be lost?
(Marks : 5)

Explain the various types of cash books maintained in the Sub-Divisional Office.

(Marks : 5)

Jo.3

What is the procedure of acceptance of cheques for payments against energy bills and their remittances into the bank accounts of the Nigam? Are outstation cheques acceptable? If yes, in which cases.

(Marks : 10)

Q.No. 4

- a) Can the purchase order be placed on a tenderer other than the lowest?
Explain. (Marks : 5)
- b) Are post tender negotiations allowed? Explain. (Marks : 5)

Q.No. 5

- a) What precautions should be taken for proper accountal and maintenance of store accounts? (Marks : 5)
- b) Explain uses of Store Requisition, Store Challan and Store Return Warrant. (Marks : 5)

PART – B

(Marks : 35)

Q.No. 6

Define/Answer

- i) Type of Meters required for L.T. Supply
- ii) Excess Connected Load Surcharge in case of Non-Domestic supply
- iii) Issuing of Duplicate Bill
- iv) Extent of Responsibility for Non pursuance of transfer of funds from local banks to Main Bank Branch regularly causing loss of interest to the Nigam
- v) Duty of Head Cashier with respect to transfer of funds from local bank to main branch at Panchkula (Marks : 5*2 =10)

Q.No. 7

Explain detailed instructions under Sales Manual regarding payment of an Incorrect Bill. Also state the procedure that should be followed for resolving disputes in such cases. (Marks : 10)

Q.NO. 8

Which of the following statements are correct?

- i) The concept of materiality is fundamental to the process of recognition, aggregation, classification and presentation of financial information.
- ii) Every audit firm should adopt quality control policies and procedures to ensure that the quality of audit work carried out is of the requisite level.
- iii) The Auditor obtains evidence through the performance of two kinds of procedures, vis. Compliance procedures and substantive procedures.

- iv) All the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) are required to be mandatory followed in the preparation of financial statements of companies in India.
- v) The net book values at which fixed assets are stated in the balance sheet are arrived at before providing adequate depreciation on fixed assets during the year.

(Marks : 5*1 = 5)

Q.No. 9

- a) What information the Statutory Auditors of the Government Companies are required to obtain from the Management and submit alongwith the Report under Revised Directions under Section 619(3) of the Companies Act, 1956 on '**System of Financial Control**'.

(Marks : 5)

- b) Calculate Bill of the domestic Consumer with the following data:

Connected Load – 2.0 KW, Old Meter Reading dated 20-4-2014 – 1932 Units, New Meter Reading Dated 20-6-2014 – 2269 Units, Fuel surcharge adjustment –Rs. 219.44, Bill Issue date 01-7-2014, payable by Cash on 18-7-2014, Meter is of Consumer. What will be payable after due date.

(Marks : 5)

PART – C

(Marks : 15)

Q.No. 10

Define

- i) Norm for Specific Secondary Fuel Oil Consumption
- ii) Return on Equity (RoE)
- iii) SERC Vs. CERC
- iv) Components of Annual Fixed Cost of a generating station.
- v) State Advisory Functions of CERC

(HPGCL Candidates)

(Marks-5*3=15)

OR

Define the relevant provisions relating to procedure adopted by the SERC in issuing Tariff Orders? (HVPNL/UH BVNL/DH BVNL)

(Marks-15)



Q. 3. On 31st March, 2014, the Cash Book of M/S/ Anil & Shyam showed a balance of Rs. 2,760 at bank. They had sent cheques amounting to Rs. 90,000 to the bank before 31st March, but it appears from the Pass Book that cheques worth only Rs. 84,000 had been credited before that date. Similarly, out of cheques for Rs. 85,000 issued during the month of March, cheques for Rs. 2,500 were presented in April, the remaining having been paid in March itself.

The Pass Book also showed the following payments:

- (a) Rs. 3,320 premium (on the joint life policy) according to standing instructions; and
- (b) Rs. 5,000 against a promissory note, as per instructions.

The Pass Book showed that the bank had collected Rs. 6,000 as interest on Government Securities. The bank had charged interest Rs. 50 and bank charges, Rs. 20. There was no entry in the Cash Book for the payments, receipts, interest etc.

It was found that the total to the credit Bank column in the Cash Book on 20th March was Rs. 110 short.

Prepare the Bank Reconciliation Statement as on 31st March, 2014.

(Marks-10)

Q 4. a) Distinction between Fixed Instalment Method and Reducing Instalment method of depreciation.

b) Distinction between Capital Reserve and Revenue Reserve.

(Marks 5x2=10)

Q. 5. Ritu has to pay Rs. 6,000 to Ram on 1st July 2013. In addition, the following transactions have taken place between them :-

Aug. 20	Ritu purchased goods of Rs. 2,000.
Sept. 15	Ritu borrowed Rs. 1,500.
Sept. 25	Ritu bought goods of Rs. 3,000.
Nov. 10	Ritu purchased goods worth Rs. 1,000.

Ritu desires to pay the whole amount on 31st December, 2013 alongwith interest at 6% p.a. find out (a) Average due date and (b) Interest by average due date.

(Marks-10)

PART B

Q. 6. Define the following:-

- i) Token demand
- ii) Vote on account
- iii) Consolidated Fund of the State
- iv) Public Account of the State
- v) Technical sanction

(Marks 5x2=10)

Q. 7. (a) Explain the divisions of the consolidated Fund.

(b) Explain the objects of statement of excesses and surrenders.

(Marks 5x2=10)

Q. 8. (a) Describe the importance of Reconciliation.

(b) Explain the responsibility for control over expenditure of Head of the Department.

(Marks 5x2=10)

**HARYANA POWER UTILITY
DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL
ESTABLISHMENT**

Session September 2014

PAPER IV

Time allowed : 3 hours

Maximum marks 100

PART A

Q. 1. Following is the trial balance of Mr. Ashok for the year ended at 31st March, 2014:

	Rs.	Rs.
Capital	-	3,50,000
Stock on Ist April, 2013	30,000	-
Sales	-	2,00,000
Carriage	4,000	-
Freight and customs duty	6,000	-
Purchases	1,90,000	-
Salaries	15,000	-
Income Tax	10,000	-
Sundry debtors and sundry creditors	24,000	14,000
Cash at bank	20,200	-
Cash in hand	5,000	-
Furniture	1,800	-
Life Insurance Premium	5,000	-
Sales tax	5,000	-
Building	1,80,000	-
Drawings	68,000	-
Office expenses	2,000	-
Discount received	-	2000
	5,66,000	5,66,000

Prepare trading and profit and loss account for the period ended 31st March 2014 and a balance sheet as on that date after taking following information into consideration.

1. Closing stock Rs. 80,200 (including stationery stocks Rs. 200).
2. Office expenses include stationery purchased Rs. 800.
3. Sundry debtors include Rs. 3,000 receivable from Reeta and sundry creditors include Rs. 1,000 payable to Reeta.
4. A sum of Rs. 5,000 has been received from a debtor as deposit which has been credited to his account.
5. Rs. 500 were written off as bad debts in previous year and this amount has been received during the current year has been credited to debtors account.
6. Some employees are residing in the premises of business due to their nature of service, the rent of such portion is Rs. 1,000 per month.
7. Salaries include a sum of Rs. 500 which is advance salary.
8. On Ist April, 2013 books contain such furniture of Rs. 600 which was sold for Rs. 290 on 30th Sept., 2013 and in exchange of it a new furniture of Rs. 520 was acquired, its net invoice of Rs. 230 was recorded in purchase book.
9. Depreciate buildings @ 5% p.a. and furniture @ 10% p.a.
10. Goods worth Rs. 2,000 were in transit on the last day of the accounting year.

(Marks -30)

Q. 2. In each of the following cases, indicate the alternative which you consider to be correct:-

a) A bill of exchange contains:-

- (i) An un-conditional order
- (ii) A request to deliver goods
- (iii) A promise

b) Bill receivable account is a :-

- (i) Personal account
- (ii) Nominal account
- (iii) Real account
- (iv) Both personal and real account

c) A bank reconciliation statement is:-

- (i) Part of cash book
- (ii) None of these
- (iii) Part of bank account

d) A trial balance is a :-

- (i) Real account
- (ii) List of balances
- (iii) Nominal account

e) Cash discount is provided on:

- (i) Prompt payment
- (ii) Sale
- (iii) Purchase

f) The debit balance in a nominal account shows:-

- (i) Gains
- (ii) Expenses
- (iii) Asset

g) In book keeping 'Journalising' means :-

- (i) Total in the page of journal
- (ii) Recording the entry in the journal
- (iii) Ruling of the journal

h) Sale of fixed assets for cash would:-

- (i) Reduce current and fixed assets
- (ii) Keep current and fixed assets unchanged
- (iii) Increase current assets and decrease in fixed assets
- (iv) Reduce current assets and current liabilities.

i) The Manager is entitled to a commission of 5% on profit after charging the commission. The profit is Rs. 21,000, therefore the commission will be :-

- (i) 1000
- (ii) 1050
- (iii) 1100

j) Depreciation is process of:-

- (i) Valuation
- (ii) Allocations
- (iii) Both of valuation and allocations
- (iv) None of these

(Marks 10x1=10)

HARYANA POWER UTILITY

Departmental Accounts Examination for Ministerial Establishment (Store Personnel)

SEPTEMBER, 2014

PAPER-V

Time Allowed: 3 Hours

Max. Marks: 100

PART – A

Question 1: Whether the action taken by the authority in the following cases is right or wrong? Give answer in one/two lines and quote rules in support of your answer:-

- (i) In case of any robbery or loss of Public store relating to Electrical Branch of a Sub-Division should forthwith be reported to Executive Engineer.
- (ii) Store accounts are maintained in a Sub-Divisional office even though the office-in-charge is not authorised to keep a Cash Account.
- (iii) The cost of material issued direct to work is debited to the suspense head "Material".
- (iv) The Tools and Plant articles with the Revenue Staff are counted each year by the Zilladar incharge of the Section.
- (v) If the amount admitted in payment exceeds the amount credited to Purchases, the difference should be debited to the Suspense Account.
- (vi) Mr. 'A', a Junior Engineer was permitted to close his monthly accounts of March, 2014 on 28th March, 2014 i.e. three days before the date of closing fixed for the Sub-Division.
- (vii) Certain small articles of furniture, which had been received free of cost, are found missing during verification of Stock at a Rest House, was treated as deficiencies.

- (viii) Materials were issued to a Contractor largely in excess of the reasonable requirements as determined by reference to actual quantities of work done and authorised formulae in general use for the calculation of quantities of materials required for issue to works.
- (ix) Executive Engineer under took a certain work for Municipal Corporation, Panchkula before the whole estimated cost is deposited.
- (x) Executive Engineer sold obsolete stock to the Public on book value and supervision charges were not charged. (10)

Question 2: (a) How unused materials are to be dealt with in PWD accounts? (8)

(b) Specify the instructions for posting of entries "Issues to the work" and "Issues from the work" in Form DFR(PW)-30. (5)

Question 3: (a) Briefly describe the procedure followed for the Receipt, Issue and Custody of Stock Materials in a Public Works Division? (8)

(b) In which Sub-heads Stock Account is divided? (5)

Question 4: (a) Describe how the Monthly Summary of Receipts and Issues of Stores is posted in a Public Work Division? (8)

(b) What is Suspense Register? Which transactions are maintained in this Register in the Divisional Office? (5)

Question 5: (a) What principles should be observed in fixing the rate at which articles of stock would be issued to Works and Contractors? Explain Market Rate and state what precautions are to be observed if the Issue Rate is substantially lower than the Market Rate. (8)

(b) When following material is issued direct to work, in which Head and at what rates it is to be credited :-

- (i) Stock
- (ii) Transfer from other work
- (iii) Transfer from another Division
- (iv) Supplies
- (v) Obtained through the Indian Supply Mission, London. (5)

Question 6: (a) What are the instructions for filling up Forms PWA-5 and PWA-6 for Sub-Divisional Offices and Divisional Offices? (8)

(b) How new Mathematical Instruments, which required for Public Works Department, are obtained? Also indicate if in case of emergency, how these can be obtained? (5)

PART - B

Question 7: Keeping in view the provisions of the rules, please indicate whether the action taken in the following cases is right or wrong:-

- (i) Executive Engineer ignored the lowest tenderer without recording any reason at his own.
- (ii) Executive Engineer (Electrical), Division No.1, Panchkula placed an order with the directions that supply is to be made by Air instead of by goods train due to exigencies .
- (iii) Non-availability of raw material shall not be considered as a force majeure circumstance.
- (iv) Mr. 'A' Contractor furnished Earnest Money with the tender in the form of cheque.
- (v) The enhanced Earnest Money was not received even after the expiry of 14 days, but the firm's tender was not ignored.

(5)

Question 8: What is meant by the term 'Open Tender System'? Describe the procedure for processing of tenders as per provisions laid down in HSEB (Purchase) Regulations, 1974. (10)

Question 9: What is difference between 'Late Tenders' and 'Revised Tenders'? Whether Late tenders and Revised tenders can be considered? If so, on which conditions? (10)

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HARYANA POWER UTILITY
DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

Session September 2014

Time allowed : 3 hours

Maximum marks 100

PAPER VI

PART-A

Q. 1.

- (a) Explain the conditions precedent to retrenchment of workmen under the Industrial Dispute Act, 1947. (marks 5)
- (b) Explain the provision regarding 'Notice of change' in the conditions of service applicable to any workman in respect of any matter specified in the Fourth Schedule under the Industrial Dispute Act, 1947. (marks 5)
- (c) Describe the matters within the jurisdiction of Labour Courts under the Industrial Dispute Act, 1947. (marks 4)

Q. 2.(a) Describe the procedure for inflicting minor penalties under the Haryana State Electricity Board (now Haryana Power Utility) employees (Punishment & Appeal) Regulations 1990. (Marks-5)

(b) Explain the provisions regarding withholding of payment of emoluments of an employee suspected of Embezzlement, misappropriation etc. under the Haryana State Electricity Board (now Haryana Power Utility) employees (Punishment & Appeal) Regulations 1990. (Marks-5)

Q. 3. (a) Explain the provision of Haryana State Electricity Board (now Haryana Power Utility) employees (conduct) Regulations 1984 regarding insolvency and habitual indebtedness. (Marks-5)

(b) Discuss the provision of Haryana State Electricity Board (now Haryana Power Utility) employees (conduct) Regulations 1984 regarding evidence before committee or any other authority. (Marks-5)

Q. 4. Answer the following :

- i) What is the penalty for instigations, etc. under the Industrial Dispute Act, 1947.
- ii) An employee who intends to close down an undertaking shall serve the notice at least of the followings days before the date on which the intended closure is to become effective.
(a) 30 days (b) 45 days (c) 60 days (d) 90 days
- iii) Matter relating to leave with wages and holidays falls within the jurisdiction of:

- (a) Labour Court (b) Industrial Tribunal
(c) National Tribunal

- iv) 'Average Pay' means the average of the wages payable to a workman in the case of weekly paid workman in the completed weeks:
(a) Two (b) Three (c) Four (d) Five
- v) "Withholding/ stoppage of increment of pay with cumulative effect" is a minor penalty or major penalty under the Haryana State Electricity Board (now Haryana Power Utility) employees (Punishment & Appeal) Regulations 1990.
- vi) A group D employee is required to file an annual return regarding the immovable property or not as per Haryana State Electricity Board (now Haryana Power Utility) employees (conduct) Regulations 1984.

(Marks-6x1=6)

PART B

- Q. 5. (a) Describe the provision relating to 'Lighting' under the Factories Act, 1948. (Marks 5)
(b) Describe the provision relating to 'Crèches' under the Factories Act, 1948. (Marks 5)
- Q. 6. (a) Describe the provision relating to "Deductions for recovery of advances" under the payment of Wages Act, 1936. (Marks 3)
(b) Define the following :-
(i) 'Employee' under the Employees PF & Misc. Provision Act, 1952.
(ii) Excluded Employee under the Employees Provident Fund Scheme, 1952. (Marks 2x3=6)
- (c) Describe the orders of a Commissioner against whom an appeal shall lie to the High Court under the Employees Compensation Act, 1923. (Marks-5)
- Q. 7. Describe the provision regarding
(a) 'Contributions and matters which may be provided for in the Scheme' under the Employees PF & Misc. Provision Act, 1952. (Marks-5)
(b) Explain the provision regarding punishment for failure to pay contributions, etc under the Employees Provident Fund Scheme 1952. (Marks-5)
- Q. 8. Answer the following:
i) The occupier shall employ in the factory the Welfare Officer as per provisions of Factory Act, 1948 wherein workers ordinarily employed are:
(a) Three hundred or more (b) Four hundred or more
(c) Five hundred or more

- ii) No women shall be required or allowed to work in any factory except between the hours of :-
 (a) 6 a.m. and 5 p.m. (b) 6 a.m. and 6 p.m.
 (c) 6 a.m. and 7 p.m. (d) 6 a.m. and 8 p.m.
- iii) Every register and record relating to wages paid to employees shall be preserved for a period of _____ years after the date of last entry made therein under the payment of Wages Act, 1936 :-
 a) Two b) Three c) Four d) Five
- iv) The Presiding Officer of a Employees Provident Fund Appellate Tribunal as per provision of Employees PF & Misc. Provision Act, 1952 shall hold office for a term of _____ years from the date on which he enters upon his office or until he attains the age of sixty-two years whichever is earlier :-
 a) 2 years b) 3 years c) 5 years d) 6 years
- v) The compensation payable under the Employees Compensation Act, 1923 is liable to attachment or not.
- vi) As per provision of Employees Provident Fund Scheme 1952, Audited accounts of the Central Board are required to be submitted to the Central Govt. not later than the _____ following the close of the Financial Year for being placed before Parliament:
 a) 20th September b) 20th October c) 20th November d) 20th December
 (Marks- 6x1=6)

PART-C

- Q.No. 9 Describe the powers and duties of Auditors under the Companies Act, 1956
 (Marks-10)
- Q. No. 10 (a) Explain the provision regarding "Investment of Company to be held in its own name" under the Companies Act 1956.
 (Marks-5)
- (b) Define the meaning of "Relative" under the Companies Act 1956.
 (Marks-2)
- Q.No. 11 Answer the following:-
 (i) An appeal against the order of the Company Law Board may be filed in the High Court within:-
 a) 30 Days b) 60 Days c) 90 Days d) 120 Days
- (ii) A partnership consisting of 10 persons formed for the purpose of carrying on the business of banking requires its registration as a company under the Companies Act 1956 or not.
- (iii) A body corporate is qualified for appointment as auditor of a company or not.
 (Marks-3x1=3)

HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

SEPTEMBER, 2015

PAPER-I: WORKS ACCOUNTS

Time Allowed: 3 Hours

Max. Marks: 100

QUESTION 1: Post the following transactions in the Cash Book of Executive Engineer, 'X' Division for the month of April, 2015 and close the Cash Book giving analysis of cash balance:

1.4.2015	Opening Balance:	<u>Rs.</u>
	(i) Notes and Coins	6140
	(ii) Service Stamps (Postage)	100
	(iii) Revenue Stamps	60
	(iv) Cheque in favour of M/S Ram & Co. dtd. 28.3.2015	8000
	(v) Cheque dtd. 26-3-2015 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
2.4.2015	(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	
5.4.2015	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 5%, Income Tax 2%, and Labour Cess 1%.	
9.4.2015	(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	
10.4.2015	Issued temporary advance to Asstt. Engineer 'A'	10000
12.4.2015	Issued permanent Imprest to Asstt. Engineer 'B'	5000

13.4.2015	Cheque dated 11.2.2015 already issued in favour of M/S Bansal & Co. is received back in damaged condition for which a fresh cheque issued for Rs. 500000.	
14.4.2015	Bank intimated that cheque deposited on 9.4.2015 dishonoured	
18.4.2015	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
25.4.2015	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.	
26.4.2015	Cash in Chest counted by Executive Engineer as a surprise check and found Rs.1020.	
28.4.2015	(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
29.4.2015	Cash in Chest counted and found Rs. 1110	

(35)

QUESTION 2: State briefly the distinctive features of Public Works accounts. Bring out clearly how the Public Works System of accounts differs from the accounting system of other Civil Departments? (10)

QUESTION 3: What is an Imprest? How do you distinguish it from Temporary Advance? (10)

QUESTION 4: What is Secured Advance? State under what conditions and by whom such advance may be given and how it is treated in PWD accounts? (10)

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. (10)

QUESTION 6: 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)

QUESTION 7: 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 capital expenditure for T&P including special T&P other than Motor vehicles, Tractors etc. chargeable to capital estimates.
- (ii) To convey technical sanction to the detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority.
- (iii) To issue work orders for work/repairs without calling quotations other than civil works.
- (iv) To sanction expenditure on service postage stamps/public postage stamps.
- (v) To make emergency purchase of laboratory chemicals, glass wares, spare for the Lab. (15)

T H E E N D

HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

SEPTEMBER, 2015

PAPER NO. II

(General organization & Estt., Procedures Services Rules, Board's Regulations)

Time Allowed: 3 Hours

Max. Marks: 100

PART – A

(80 Marks)

Question No. 1: Whether the action taken by the Competent Authority in the following cases is in order or not? Please give your answer in one/two lines :-

- (i) A person has been appointed on adhoc basis through the Employment Exchange on a post which is sanctioned for three months only without medical certificate.
- (ii) A HVPNL employee who has been under suspension is reinstated as it has been found that his suspension was wholly unjustified and on reinstatement, the period of suspension has been treated as leave of the kind due by the competent authority.
- (iii) A Nigam employee applied for 90 days earned leave, but the competent authority granted him half pay leave for 90 days.
- (iv) Mr. 'A', a HVPNL servant who was on leave for 120 days on medical ground reported his return to duty on the expiry of his sanctioned leave.
- (v) An employee who is granted earned leave for one month was sanctioned leave salary in advance by the competent authority. (5)

QUESTION NO. 2: Mr. 'X' was recruited as a Peon in the Haryana Vidyut Prasaran Nigam Limited on 01-01-1989 as a direct recruited fresh entrant and he was promoted to the post of Clerk on 05-12-1997 in the pay scale of Rs. 4000-6000 without availing benefit of ACP in the post of Peon. He was drawing Pay of Rs. 4800 as on 01-01-2006 in the functional pay scale of Rs. 4000-6000. Fix his pay as on 01-01-2015 as per provisions laid down in the HVPNL (Revised Pay) Rules, 2009. (10)

QUESTION NO. 3: In what circumstances and upto which extent Child Care Leave is admissible to women employees? How it differs from Child Adoption Leave? (10)

QUESTION NO. 4: How would you calculate joining time admissible to an employee on transfer in public interest? Whether it can be reduced and if so, who is the competent authority? (10)

QUESTION NO. 5: Please comment on the following in one or two lines:

- (i) A widow was appointed to a post at the age of 40 years. At the time of retirement on superannuation she was granted five years additional qualifying service for the purpose of pensionary benefits.
- (ii) Mr. 'K', a Nigam employee who has been incapacitated from the public service on account of intemperate habits, was granted Invalid Pension.
- (iii) Pension of a retiring employee was worked out to Rs. 12527.10 Paise but the Head of office rounded it off to Rs. 12528/-.
- (iv) A Nigam employee has not good relations with his wife and therefore, he requested to nominate his married daughter for DCRG payment, which was accepted by the competent authority. (4)

QUESTION NO. 6: Calculate the amount of interest and closing balance of an employee's G.P.F. Account for the year 2014-15 as per provisions laid down in HVPNL Employees Provident Fund Rules, 2006 from the following particulars:

- (i) Closing Balance as on 31-3-2014 Rs.425980/-
- (ii) Monthly subscription (except 4/2014) Rs.5000/- pm which was increased to Rs.6000/- pm from the salary for the month of 10/2014
- (iii) Temporary Advance withdrawn from treasury on 31-8-2014, but paid to employee on 4-9-2014 which is recoverable in 24 monthly instalments. Rs. 60000/-
- (iv) Non-Refundable Advance sanctioned on 27-2-2015, Cheque issued by treasury on 31-3-2015 but paid to employee on 5-4-2015 Rs.150000/-
- (v) Subscription for 4/2014 Rs. 3000/-
- (vi) Rate of interest 8.7% p.a. (10)

QUESTION NO. 7: Calculate the Pension, Family Pension, DCRG and commuted Value of a Group 'A' officer as per particulars given below:-

- (i) Date of Birth 01-12-1956
- (ii) Joined service as officiating clerk 01-04-1990
- (iii) 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 21-08-2004 to 31-08-2004.
- (iv) Remained under suspension from 01-04-1996 to 30-09-1996 and the period of suspension adjudged as specific penalty.

- (v) He drawn pay at Rs. 26260+6400 Grade Pay per month in the pay scale of Rs. 15600-39100+6400 Grade Pay w.e.f. 01-01-2014 along with other allowances as admissible. (8)

QUESTION NO. 8: What is Provisional Pension and in what circumstances is it granted? Who sanctions such Pension? What factors are contributory in delaying a Pension? (8)

QUESTION NO. 9: Please Comment on the followings and quote relevant rules in support of your answer:-

- (i) An employee whose home town was at Hisar according to his Service record retired from Chandigarh, his last place of posting and decided to settle permanently at Chandigarh. He requested the parent office that he may be allowed travelling allowance for his family and carriage charges for his personal effects admissible under the rules from his home town to the last station of duty i.e. Chandigarh and was allowed by the Competent Authority.
- (ii) A permanent employee of Punjab Government working in Chandigarh who was appointed as HCS officer in Gurgaon, as a result of competitive examination, which is open to both Govt. Employees and others, was granted travelling allowance for joining the post.
- (iii) Mr. 'B', a Nigam employee transferred from Panchkula to Rohtak on 1-5-2015. He get married on 4-5-2015 and joined the new office at Faridabad on 9-5-2015 forenoon and claimed travelling allowance of himself as well as his wife.
- (iv) Mr. 'A', a Junior Engineer working in HVPNL at Panchkula was allowed travelling allowance by the Competent Authority during refused leave.
- (v) A Sub Divisional Engineer was allowed Daily Allowance for a journey from Ambala to Panipat when he used means of locomotion provided at the expenses of Nigam and did not pay any cost of its propulsion.

(5x3=15)

PART-B

(20 Marks)

QUESTION NO. 10: Whether the action taken in the following cases is right or wrong ? Please give your answer in one/two lines:-

- (a) The Head of Department sanctioned ACP of an employee w.e.f. 01-11-2006 vide office orders dated 10-04-2015. The bill for the period from 01-11-2006 to 31-03-2015 was presented at treasury on 20-04-2015, but the Treasury Officer returned the bill with the objection as time-barred.

- (b) The money order charges of remittance of an amount to a court on account of money deducted from a non-gazetted employee under attachment debited to the office contingencies.
 - (c) The wife of a 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.
 - (d) A Bill Clerk was in the habit of taking signatures of the payees on the office copies of Pay Bills before making payment.
 - (e) Head of Office delegated his powers to Superintendent Grade-II for the supervision of contingent bills, checking and cancelling the vouchers.
- (5)

QUESTION NO. 11:

- (a) What are the powers and responsibilities of Divisional Officer in respect of renting out of Public Buildings?
(8)
- (b) What points should be observed at the time of transfer of charge as per financial rules?
(7)

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HARYANA POWER UTILITIES

Departmental Accounts Examination for Ministerial Establishment

PAPER – III (Session – September – 2015)

PART – A

(Marks : 50)

Q No. 1

Fill in Blanks

- i) Thewill be checked with reference to the original tender papers by an officer in the purchase department different from the one who hasit and a further checking will be done by an Accounts Officer of the attached Finance Wing.
- ii) Approval of next higher authority shall be obtained before placing a purchase order where the or tendering attracts only one single tender resulting in a total lack of competition.
- iii) Stores which are completely, should be written off and either sold by auction or, as may be ordered by the authority sanctioning the written off.
- iv) The terms of payment can be by the Whole Time Members without reference to the Board in the case of any particular purchase order, where circumstances so warrants, provided the is within the competence upto Whole Time Member's level.
- v) All the articles of stock (not including Tools and Plants) which are not likely to be required during the followingmonths, should be reported to the Divisional Officer who will, if necessary, Take the superintending Engineer's orders as to their

(Marks : 5*2 = 10)

Q.No. 2

- a) Explain the general duties and responsibilities of the meter inspectors employed in the branch as per MOI.

(Marks : 5)

- b) Explain the procedure for issuing receipts in respect of part payments of Consumer's bills.

(Marks : 5)

Q.No.3

Explain in brief the various methods for purchase of Stores prescribed under the Purchase regulations.

(Marks : 10)

Q.No. 4

- a) Explain the circumstances under which the earnest money /security deposit taken from the firms is forfeited in part or full under the purchase regulations.
(Marks : 5)
- b) Explain the procedure to be followed in respect of tenders received late as per purchase regulations.
(Marks : 5)

Q.No. 5

- a) Explain the conditions prescribed under PWD Code for Tools and Plants belonging to the Department hired to other departments and bona fide private individuals.
(Marks : 5)
- b) Explain the procedure for valuing stock materials if sold or issued on works executed for public and other departments, as per PWD Code.
(Marks : 5)

PART – B

(Marks : 35)

Q.No. 6

Define

- i) Electric Current
ii) Demand Factor
iii) Electrical Energy
iv) Categories of Open Access Customers according to the duration.
v) Open access Consumer
(Marks : 5*2 =10)

Q.No. 7

- a) Explain detailed instructions under Sales Manual for dealing the cases of theft of electricity under Electricity Act 2003.
(Marks : 5)
- b) Explain in detail the instructions under Sales Manual for incentive for recovery of defaulting amount outstanding against permanently disconnected private consumers.
(Marks : 5)

Q.NO. 8

Fill in the Blanks:

- i) An Audit in which the auditor examines the financial statements of an enterprise to express an opinion as to whether or not they reflect a true and fair view of its state of affairs and working results is known as
- ii) An Audit in which the auditor reviews the performance of the various segments of an enterprise is called
- iii) An audit in which the Auditor examines compliance with certain provisions of the Income Tax Act/Rules is termed as
- iv) An Audit in which the Auditor expresses an opinion on cost statements is called
- v) An in-depth examination to detect a suspected fraud in an enterprise may be termed as

(Marks : 5*1 = 5)

Q.No. 9

- a) Discuss the generalizations that are useful for the Auditor in evaluating the reliability of Audit Evidence.

(Marks : 5)

- b) Calculate Bill of the domestic Consumer with the following data:

Sanctioned Load – 6.0 KW, Old Meter Reading dated 20-5-2015 – 16654 Units, New Meter Reading Dated 20-7-2015 – 18279 Units, Fuel surcharge adjustment –Rs. 2473.66, Bill Issue date 03-8-2015, payable by Cash on 20-08-2015, Meter service charges are Rs. 61.00. What will be payable after due date.

(Marks : 5)

PART – C

(Marks : 15)

Q.No. 10 (HPGCL/HVPNL/UHBNL/DHBNL)

- a) Haryana Electricity Regulatory Commission has certain functions as per the Haryana Reform Act, 1997 that are not inconsistent with the Electricity Act, 2003. Enumerate.

(Marks : 8)

- b) In addition to general powers, the Electricity Act, 2003 bestows several other powers to the HERC. Enumerate.

(Marks : 7)

HARYANA POWER UTILITY
DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT
PAPER-IV

Session September 2015

Time allowed: 3 hours

Maximum Marks: 100

PART – A

Q. 1. Following is the Trial Balance of Mr. Yadav for the year ended at 31st March, 2015.

Particulars	Debit (₹)	Credit (₹)
Purchases	71280	
Mr. Yadav's capital		60000
Computer at cost	18380	
Cash at bank	4400	
Cash in hand	2436	
Sundry Creditors		13000
Bills payable		10220
Furniture & Fittings	1540	
Rent	12540	
Discount Earned		22000
Bills Receivable	6720	
Trade charges	920	
Sundry Debtors	34156	
Sales		60720
Return outwards		11432
Drawings	5200	
Rent Due		320
Discount allowed	540	
Wages	1800	
Salaries	16780	
Return Inwards	1000	
Total	177692	177692

Adjustments:

- Closing stock on 31/3/2015 was valued at ₹ 25600 (Market value ₹ 26200).
- ₹ 600 paid to Mr. Royal against bill payable were debited by mistake to Mr. Goyal and included in the list of sundry debtors.
- Travelling expenses paid to sales representative ₹ 5000 for the month of March 2015 were debited to his personal account and included in the list of sundry debtors.
- Depreciation on furniture and fittings is to be provided at 10% p.a.
- Provide for doubtful debts at 5% on sundry debtors.
- Goods costing ₹ 1500 were used by the Proprietor. Entry for it has not yet been passed.
- Salaries include ₹ 12000 paid to sales representative who is further entitled to a commission of 5% on net sales.
- Stationery charges ₹ 1200 were due on 31/3/2015.
- Purchases include opening stock valued ₹ 7000(cost price).
- Sales representative is further entitled to an extra commission of 5% on net profit after charging his extra commission
- No depreciation need be provided for computer as it was purchased on 31.3.2015 and not put to use that day.

(Marks 30)

Q. 2. In each of the following cases, indicate the alternative which you consider to be correct.

- A bill of exchange is drawn by:
 - Debtor
 - Creditor
 - Holder
- A bank reconciliation statement is prepared by:
 - Bank
 - Customer
 - Creditors
- Double entry system of book-keeping means:
 - Entry in two set of books.
 - Entry for two aspects of transaction
 - Entry at two dates.

PTO

- (e) The balance of petty cash book is:
(i) A liability (ii) an expense (iii) a gain (iv) an asset
- (f) Trial balance is prepared to detect:-
(i) Errors of complete omission;
(ii) Errors of Principle
(iii) Errors of commission
- (g) Real accounts are related to:-
(i) Assets (ii) Expenses, losses and incomes
(ii) Customers, Creditors etc.
- (h) Return inward book is maintained for recording:
(i) Returns of goods purchased (ii) Returns of good sold
(ii) Returns of anything purchased (iv) Returns of anything sold
- (i) A suspense account is used to rectify these errors :-
(a) Which affect the trial balance.
(b) Which do not affect the trial balance.
(c) Which are caused by a wrong application of principles.
(d) Which are caused by a complete omission of transaction.
- (j) Prepaid expenditure is shown as:-
(i) An asset (ii) a liability (iii) an expense

(Marks 10x1=10)

Q. 3. From the under mentioned particulars of a trader, prepare the bank reconciliation statement as on 30th April 2015.

- (i) Bank balance as per cash book Rs 7,050.
- (ii) During the month, the total amount of cheques for Rs13,500 was deposited into bank, but of these one cheque for Rs. 12430 has been entered in the passbook on 4th May.
- (iii) During the month, cheques for Rs.17390 were drawn in favour of creditors—one of the Creditors for Rs 7220 encashed his cheque on 6th May, Whereas another for Rs.3,300 has not encashed his cheque yet.
- (iv) As per order, the bank on 28.4.2015 has paid out Rs 8000 to a creditor but by mistake the same has not yet been entered in the cash book.
- (v) According to agreement on 29.4.2015 a debtor has deposited directly in the bank account Rs 1470 but the same has not been recorded in the cash book.
- (vi) In the month of April, the bank without any intimation had debited his account for Rs 20 as bank charges and credited the same for Rs 30 as interest for last year.

(10)

Q. 4. (a) Explain the objectives of preparing a trial balance.

(a) Distinction between Bills of Exchange & Promissory Note.

(5X2=10)

Q. 5. XYZ firm purchased Plant and Machinery on 1st April, 2010 for Rs. 100000/-. Depreciation is written off at the rate of 10 per cent per annum. Show for five years Plant and machinery account and depreciation account under both the fixed installment and reducing installment methods. The firm closes its books on 31st December each year.

(10)

PART - B

Q.6 Define the following:

- (i) Administrative Approval
(ii) Vote of Credit
(iii) Excess grant
(iv) Charged Expenditure
(v) New Service

(Marks 5x2=10)

Q.7 (a) Explain the principles which guide the estimating officers in deciding whether expenditure of a particular kind is to be included in the schedule of new expenditure.

(b) Describe about Re-appropriation where not admissible.

(Marks 5x2=10)

Q.8 (a) Explain the structure of Government Accounts.

(b) Describe the responsibility of the Head of Department for taking necessary steps to prevent expenditure in excess of a grant.

(Marks 5x2=10)

HARYANA POWER UTILITIES
Departmental Accounts Examination for Ministerial Establishment
(Store Personnel)

PAPER – V (Session – September – 2015)

PART – A

(Marks : 75)

Q No. 1

State which of the following statements are correct or incorrect:

- i) An officer in charge of stores is not responsible for the stores in the same degree as his storekeeper, assistant storekeeper or other subordinate in whose custody the stores are placed.
- ii) Stocks are sold to public at their full value. Full value here means market value unless it is less than the value at current rate in which case the latter should be taken.
- iii) Stores which are completely serviceable, should be written off and either sold by auction or destroyed, as may be ordered by the authority sanctioning the written off.
- iv) An immediate report of the loss of stores must also be made to the Police, and all proper steps be taken for the recovery of the property.
- v) All the articles of stock (not including Tools and Plants) which are likely to be required during the following 12 months, should be reported to the Divisional Officer who will, if necessary, take the superintending Engineer's orders as to their disposal.
- vi) On no account should anything be brought on to stock with a view to affecting a paper saving on an estimate.
- vii) The value of the containers should not be taken into accounts in fixing the stock issue rate of the articles contained therein.
- viii) The Stock verifiers form a part of the staff of the Chief Engineer's Office and the work done by them is controlled by the Accounts Officer.
- ix) The term 'Storage Charges' also include the carriage charges, railway freight and storage charges incurred and levied on the acquisition of stores from one division to another or from the Central stores to Sub-Depots within the division.
- x) In the event of difference of opinion amongst the members of the Stores Purchase Committee with regard to the placing of a Purchase Order, the case shall be put up to the Chief Engineer for his orders.

(Marks : 10*1 = 10)

Q.No. 2

- a) State various provisions relating to disposal of stores as prescribed under Public Works Department Code.

(Marks : 7)

- b) Explain the procedure to be followed as prescribed, for use of Form E.B-CA-8, under the manual of Instructions.

(Marks : 6)

Q.No.3

What are the objects and uses of EB Form –CA-9 and EB Form –CA-10 as prescribed under manual of Instructions. Also explain in detail the procedure for their preparation, issue and accounting in the books.

(Marks : 13)

Q.No. 4

- a) What intimation and information is required to be submitted to the Head Office by the Stock Verifier after the verification of a Stores Depot is completed.

(Marks : 7)

- b) Enumerate the various periodical returns and documents which are required to be submitted by the Stock Verifier.

(Marks : 6)

Q.No. 5

- a) Explain the provisions relating to rectification of discrepancies in quantities and losses of stores as prescribed under Departmental Financial Rules.

(Marks : 7)

- b) Explain the procedure for valuing stock materials if sold or issued on works executed for public and other departments, as per PWD Code.

(Marks : 6)

Q.No. 6

Explain the classes of issue of materials to works. Also explain the general conditions, accounting procedure for their issue. Can the surplus materials be accepted from the Contractors before or after completion of the work?

(Marks : 13)

PART - B

(Marks : 25)

Q.No. 7

- a) A purchase order is required to be issued with the approval of the Whole Time Directors of the Board. The Comparative Statement has been examined initially by the Store Purchase Committee who is now to give its detailed, comprehensive and self contained recommendation. Suggest the inter-alia points, the Committee should cover in its recommendations.

(Marks : 5)

- b) Explain the circumstances under which the earnest money/security deposit taken from the firm can be forfeited in part or in full, under the Purchase Regulations.

(Marks : 5)

Q.NO. 8

Which of the following statements are correct?

- i) The Comparative Statement is checked with reference to the original tender papers by an officer in the purchase department who has prepared it and a further checking will be done by an Accounts Officer of the attached Finance Wing.
- ii) Approval of next higher authority shall be obtained before placing a purchase order where the open or limited tendering attracts only one single tender resulting in a total lack of competition.
- iii) The terms of payment can be modified by the Whole Time Members without reference to the Board in the case of any particular purchase order, where circumstances so warrants, provided the purchase is within the competence upto Whole Time Member's level.
- iv) All the tenders involving a minor departure from the prescribed terms and conditions or technical specifications or otherwise containing unambiguous and vague terms are liable to be rejected.
- v) If the material is despatched by a supplier after the expiry of the delivery period, without any approval from the purchasing authority, such a supply will be the liability of the supplier and will be at his own risk.

(Marks : 5*1 = 5)

Q.No. 9

- a) M/s ABC & Co. Supplied some material in the stores of the Nigam which was accepted subject to verification. After verification it was found that the material is not as per prescribed specification in any manner and thus rejected. The supplier firm is not ready to replace the rejected material. Explain the rights

available to the Nigam under the Purchase regulation to enforce replacement of rejected material. **(Marks : 5)**

- b) Explain the provision relating to extension in delivery schedule as prescribed under the Purchase regulations. **(Marks : 5)**

HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT
SESSION SEPTEMBER : 2015

Time allowed: 3 hours

PAPER VI

Max. Marks : 100

PART-A

- Q.1. (a) Explain the provision regarding illegal strikes and lock-outs under the Industrial Dispute Act, 1947
(Marks-5)
- (b) Explain the cases in which workman is not entitled to compensation under the Industrial Dispute Act, 1947
(Marks-5)
- (c) Describe the powers of Labour Courts, Tribunals & National Tribunal to give appropriate relief in case of discharge or dismissal of Workmen under the Industrial Dispute Act, 1947
(Marks-4)
- Q.2. (a) Describe the orders which may be passed by Appellate Authority under the Haryana State Electricity Board(now Haryana Power Utility) Employees (Punishment and Appeal) Regulations 1990.
(Marks-4)
- (b) Describe the Major Penalties which may be imposed as per Haryana State Electricity Board(now Haryana Power Utility) Employees (Punishment and Appeal) Regulations 1990.
(Marks-6)
- Q.3. (a) Discuss the provision regarding connection with Press or Radio under Haryana State Electricity Board(now Haryana Power Utility) Employees (Conduct) Regulations 1984.
(Marks-5)
- (b) Explain the provision regarding taking part in politics and elections under Haryana State Electricity Board(now Haryana Power Utility) Employees (Conduct) Regulations 1984.
(Marks-5)
- Q.4. Answer the following:-
- i) Matter relating to hours of work and rest intervals falls within the jurisdiction of:-
 - a) Labour Court. (b) Industrial Tribunal (c) National Tribunal
 - ii) The application and interpretation of standing orders falls within the jurisdiction of:-
 - a) Labour Court. (b) Industrial Tribunal (c) National Tribunal

- iii) An award shall become enforceable on the expiry of how many days from the date of its publication:-
a) 30 days (b) 45 days (c) 60 days (d) 90 days
- iv) An employer who intends to close down an undertaking of an industrial establishment requires to apply for prior permission before the date on which the intended closure is to be effective to the appropriate Govt. at least :-
a) 30 days (b) 45 days (c) 60 days (d) 90 days
- v) Recovery from pay of the whole or part of any pecuniary loss caused by negligence during discharge of official duty is a minor penalty or major penalty under the Haryana State Electricity Board(now Haryana Power Utility) Employees (Punishment and Appeal) Regulations 1990.
- vi) Haryana State Electricity Board (now Haryana Power Utility) Employees (Conduct) Regulations 1984 are applicable to an employee on foreign service or not.

(Marks 1x6=6)

PART-B

Q.5. (a) Explain the provision regarding precautions in case of fire under the Factories Act, 1948

(Marks-5)

(b) Describe the provision relating to working hours for children under the Factories Act, 1948

(Marks-5)

Q.6. a) Describe the provision relating to "Deductions for absence from duty" under the payment of Wages Act, 1936.

(Marks-4)

b) Define the following:-

i) "Basic Wages" under the Employees PF & Misc. Provisions Act. 1952.

ii) "Family " under the Employees Provident Fund Scheme, 1952.

(Marks 3x2=6)

c) Explain the provision regarding method of calculating wages under the Employees Compensation Act, 1923.

(Marks-4)

Q.7. Describe the provision regarding:-

(a) "Act not to apply to certain establishments under the Employees PF & Misc. Provisions Act. 1952.

(Marks-5)

(b) Duties of employers under the Employees Provident Fund Scheme 1952.

(Marks-5)

Q.8. Answer the following:-

(i) In every factory there shall be provided and maintained a suitable room or rooms for the use of children under the age of six years. wherein women workers ordinarily employed are more than:-

- (a) 20 (b) 30 (c) 40 (d) 50

(ii) No female child shall be required or allowed to work in any factory except between the hours of:-

- a) 7 A.M. and 6 P.M
b) 8 A.M. and 7 P.M
c) 9 A.M. and 8 P.M
d) 10 A.M. and 9 P.M

(iii) The total amount of fine which may be imposed in anyone wage- period on any employed person shall not exceed an amount equal to _____ % of wages payable to him in respect of that wage period:-

- (a) 1 (b) 2 (c) 3 (d) 4 (e) 5

(iv) An offence relating to default in payment of contribution by the employer punishable under the Employees PF and Misc. Provision Act, 1952 shall be:-

- (a) Cognizable (b) Non Cognizable

(v) The Commissioner shall dispose off the matter relating to compensation under the Employees Compensation Act, 1923 from the date of reference within a period of:-

- (a) 1 month (b) 2 months (c) 3 months (d) 6 months

(vi) An application for review of an order made under sub-section (1) of section 7A of Employees PF and Misc. Provision Act, 1952 may be made with the concerned officer within :-

- (a) 30 days (b) 45 days (c) 60 days (d) 90 days

(Marks 6 X 1 = 6)

PART-C

Q.9. Describe the provision regarding constitution of Board of Company Law Administration under the Companies Act,1956.

(Marks-10)

Q.10. (a) Explain the power for company to have official seal for use outside India under the Companies Act, 1956.

(Marks- 5)

(b) Define "body corporate" under the Companies Act,1956.

(Marks-2)

Q.11. Answer the following:-

(i) Company law Board shall consist of such number of members not exceeding:-

- (a) 5 (b) 7 (c) 9 (d) 11

(ii) The remuneration of the auditor of a company appointed by the Central Govt. shall be fixed by :-

- (a) Board (b) Central Govt. (c) Company in General Meeting

(iii) An Auditor is entitled to attend the General meeting of the Company or not

(Marks 1x3=3)

HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

APRIL-2016

PAPER NO. I : WORKS ACCOUNTS

Time Allowed: 3 Hours

Max. Marks: 100

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

QUESTION NO. 1: Post the following transactions in the Cash Book for the month of May, 2015 of Executive Engineer, Panchkula 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 30-4-2015

are as under:

	<u>Rs.</u>
i) Currency Notes and coins includes forged notes for Rs.25.	6225
ii) Postal Orders	500
iii) Cheque No. 1010 dated 25-4-2015 received from Sh. Mani Ram as rent of canteen.	2000
iv) Revenue Stamps	20
v) Self Cheque dated 30-4-2015	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 30-4-2015	50000
x) NSCs from employees as security	7000

1-5-2015 Cheque Nos. 251,252 & 253 drawn on self for disbursement of salary as per detail given below:

Gross Salary 212500

Deductions:

i) GPF	27000
ii) House Building Advance	23500
iii) Income Tax	8500

iv)	LIC Premium	1000	
v)	Recovered on behalf of BBMB	2500	
1-5-2015	Transferred by endorsement of cheque to SDO-I for disbursement of salary		30000
1-5-2015	Transferred by endorsement of cheque to SDO-II for disbursement of salary		75000
1-5-2015	Salary disbursement to Divisional office staff		40000
1-5-2015	Encashed self-cheque dated 30-4-2015		
1-5-2015	Cheque of M/S Johnson & Co. dated 30-4-2015 sent to the concerned authority		
2-5-2015	Cheque No. 254 drawn on self and en-cashed		5500
2-5-2015	Cheque No. 1010 dated 25-4-2015 deposited into Bank for remittance to H.Q.		
4-5-2015	Paid to Ram Lal, UDC on account of arrear of salary for 2/2015		1900
5-5-2015	Paid to the M/S Dhaliwal & Co. 2 nd running bill for construction of Rest House building vide Cheque No. 255:		
	i) Value of work done since previous bill		230000
	ii) Recoveries:-		
	a) Security Deposit at the prescribed rates		
	b) Cost of Material	50000	
	c) Fine for Bad work	2300	
	d) Hire charges of T&P	700	
6-5-2015	Received earnest money by DD No. 5/2015 dated 27-4-2015 from M/S G.K. Enterprises for remittance to H.Q.		50000
6-5-2015	Cheque issued in favour of M/S Dhaliwal & Co. received back dishonoured		
6-5-2015	Deposited into Bank DD No. 5/2015 received from M/S G.K. Enterprises		
8-5-2015	A fresh Cheque No. 256 issued to M/S Dhaliwal & Co. in lieu of dishonoured cheque		

10-5-2015	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.	
12-5-2015	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
15-5-2015	Cash counted and found short	100
16-5-2015	Issued temporary advance to SDO-I for payment to work-charged staff vide Cheque No. 260.	9800
20-5-2015	Received cash out of sale of scrap wood and deposited in Bank for remittance to H.Q.	500
23-5-2015	Issued Revenue Stamps for cash	10
26-5-2015	Postal Orders were en-cashed	500
28-5-2015	Received Bank Guarantee from Supplier M/S Ram Rattan & Co.	9660
31-5-2015	Tally the cash amount and keeping the cash for passed vouchers i.e. for unpaid salary, deposited the balance into bank.	

(35 Marks)

QUESTION NO. 2: What are the cannons of Financial Propriety? Besides these cannons of Financial Propriety, what more steps should be taken by the authorities while incurring expenditure?

(10 Marks)

QUESTION NO. 3: Define Muster Roll ? What checks are applied to Muster Rolls ?

(10 Marks)

QUESTION NO. 4: "The functions of the Divisional Accountant are three-fold." Amplify the statement.

(10 Marks)

QUESTION NO. 5: What is a Lump-sum Contract and what are its essential characteristics? How are payments under such contracts regulated?

(10 Marks)

QUESTION NO. 6: Please define the followings:

- (i) Abstract Bill
- (ii) Book Transfer
- (iii) Work Abstract
- (iv) Re-appropriation
- (v) Pre-Audit Cheque

(10 Marks)

QUESTION NO. 7: 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 a recurring nature not otherwise provided in these delegations.
- iv) To convey technical sanction to the detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority.
- v) To sanction dismantlement of a temporary building when the purpose for which their construction undertaken had been fulfilled.

(5*3=15 Marks)

THE END

HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

APRIL-2016

PAPER NO. II

(General organization & Estt., Procedures Service Rules, Board's Regulations)

Time Allowed: 3 Hours

Max. Marks: 100

PART – A

(80 Marks)

QUESTION 1: Whether the action taken by the Competent Authority in the following cases is in order or not? Please give your answer in one/two lines :-

- (i) A Nigam employee who retained in service after the date of Compulsory retirement, was allowed Earned Leave at the rate of 1/12th of duty performed after that date.
- (ii) A Nigam employee appointed on contract basis for three years was allowed terminal leave by the Competent Authority.
- (iii) A Head of Department allowed a suspended employee the subsistence allowance equal to full pay for 3 months from 1-10-2015 to 31-12-2015 debiting this period to his earned leave account.
- (iv) A Non-gazetted employee of the Haryana Govt. who was retrenched from service on 30-11-2014, was re-employed on 1-2-2016 and was asked by the Competent Authority to produce the medical certificate.
- (v) Overstayal of Leave regularised as Extra Ordinary Leave and allowed to count towards increment.

(Marks 1*5=5)

QUESTION 2: Mr. Ramji Dass was recruited as a Peon in the Board of HVPNL on 01-01-1989 as a direct recruited fresh entrant and he was promoted to the post of Clerk on 05-12-1997 in the pay scale of Rs. 4000-6000 without availing benefit of ACP in the post of Peon. He was drawing Pay of Rs.4800 as on 01-01-2006 in the functional pay scale of Rs. 4000-6000 for which corresponding Pay Band was granted Rs.5200-20200+2400 Grade Pay. He was also granted ACP from the due dates as his service record was adjudged as good as per HVPNL (ACP) Rules,2009 and latest instructions issued from time to time. Fix his pay as on 01-01-2016 as per provisions laid down in the HVPNL (Revised Pay) Rules, 2009.

(Marks 10)

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.

(Marks 10)

QUESTION 4: What is Hospital Leave? In what circumstances and up to which extent it is admissible? Can such leave be combined with leave of any other kind and if so, on what conditions?

(Marks 10)

QUESTION 5: Whether the action taken in the following cases is right or wrong ?

Please give your answer in one/two lines:-

- (i) Mr. 'A' resigns from his appointment to take another appointment with proper permission and his service preceding resignation was counted towards qualifying service for pension.
- (ii) The pension case of a Govt. employee retiring on superannuation on 31-1-2016, was sent to the Accountant General's office on 20-6-2015 by the Head of Office.
- (iii) All the time passed by an employee on leave was considered for the purpose of service qualifying for pension by the competent authority.
- (iv) The work-charged service from 1-10-1990 to 30-6-1992 of a Nigam employee was also reckoned towards qualifying service for pension by the Competent Authority.

(Marks 1*4=4)

QUESTION 6: What are the general principles for granting of Advances from the General Provident Fund. Please also specify the purposes for which the advances from G.P. Fund are admissible.

(Marks 10)

QUESTION 7: Calculate Pension, Family Pension and Death-cum-Retirement Gratuity from the following particulars:

- | | | | |
|------|--|---|------------------------|
| i) | Date of Birth | : | 1-1-1958 |
| ii) | Date of Joining Government service | : | 1-6-1987 |
| iii) | Remained on EOL other than on medical certificate | : | 1-7-1996 to 31-1-1997 |
| iv) | Remained under suspension during which only subsistence allowance was paid | : | 1-10-1998 to 15-4-1999 |

- v) Pay in the pay band of Rs.15600-39100+7600 Grade Pay
w.e.f. 1-7-2015 : Rs.30520+7600 Grade Pay
- vi) Dearness Allowance : 119%

(Marks 8)

QUESTION 8: A NIGAM employee expired on 20-6-2014 leaving behind following members of family:

- i) Elder Son 24 years old employed.
ii) Daughter 22 years old married on 25-4-2015
iii) Younger Son 20 years got employment on 12-10-2015
iv) Younger daughter 17 years studying.

Please examine to whom and up to which date Family Pension will be admissible to each family member.

(Marks 8)

QUESTION 9: Please Comment on the followings according to relevant rules :-

- a) Mr. 'A' claimed in his T.A. Bill, extra charges paid by him for reservation and sleeping accommodation birth for a night journey and the same were not paid by the Drawing & Disbursing Officer.
- b) An Officer while on tour for less than 24 hours journey who was treated as State Guest, was allowed 1/4th of the Daily Allowance admissible to him.
- c) A Nigam employee is transferred from one office to another within the same station accompanied by a change in residence and he claimed the actual cost of hiring a conveyance for the transportation of his household effects.
- d) An employee while on tour from Ambala to Chandigarh is provided with free conveyance for one way journey but returned after 8 hours on the same day by bus by paying Rs. 50/- as bus fare and he claimed full Daily Allowance.
- e) An Officer was granted two Daily Allowances whose absence from his Headquarter was less than 24 hours in a journey which involved two calendar days.

(Marks 5*3=15)

PART : B

QUESTION 10: Whether the action taken in the following cases is right or wrong ? Please give your answer in one/two lines:-

- (i) A NIGAM office situated in Panchkula purchased some furniture on 1-1-2012 for Rs. 55000/- from a Supplier in Delhi, but the supplier submitted his claim on 1-10-2015 and the payment was made by the office on 15-10-2015 without adequate explanation.
- (ii) An Executive Engineer applied for G.P. Fund advance and sent his application with service postage stamps to the Head Office.

- (iii) A Drawing & Disbursing Officer deducted Rs. 5000/- on account of an attachment order from the pay bill of an Assistant of his office by crediting the same to receipt head of the court concerned.
- (iv) A Judgement debtor did not sign the Acquittance Roll to avoid the execution of the decree for attachment. The Drawing & Disbursing Officer drew his salary and remitted requisite amount attached to the court concerned.
- (v) A Govt. employee applied for House Building advance for construction of house at his native city of Kolkatta, but the Competent Authority refused the loan on the pleas that house building advance can be sanctioned for construction of house in Haryana only. (Marks 5*1=5)

QUESTION 11:(a) What are the Powers and Responsibilities of Superintending Engineers in respect of administrative management in the Public Works Departments as laid down in P.W.D. Code? (Marks 8)

(b) What are the general conditions for granting advances to Govt. employees on transfer?

(Marks 7)

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

PAPER III SESSION APRIL 2016

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

PART –A

Q NO. 1 Write short notes on the following

- (i) Remittance Register
- (ii) Comparative Statement
- (iii) Perpetual and concurrent Audit
- (iv) Storage charges and storage Rate
- (v) Procedure for adjustment of amounts written off as irrecoverable dues from consumers

(Marks 2x5 = 10)

Q No. 2 (a) Explain the procedure, according to the Purchase (Regulation) of the power Utility, for placement of order on a tenderer other than the lowest.

(b) A supplier dispatched the material after expiry of delivery period. Comment
(Marks 5+5 = 10)

Q No 3 Describe the prescribed instructions in detail as enumerated in the Manual of Instructions regarding "Precautions against losses of Stores in Power Utilities.
(Marks =10)

Q No. 4 (a) Name the various types of cash Books which are being maintained in the operation sub divisions and explain their functions.
(b) Explain the procedure of lapse of Consumer security deposit and repayments thereof after lapse.

(Marks 5+5 =10)

Q No. 5 (a) Write the five purposes/ transactions for which the Sundry Charges and Allowance Register is maintained in the operation sub division.
(b) Indicate the four instances/ circumstances under which the earnest money / security deposit taken from the firms/suppliers shall be forfeited in part or in full.

(Marks 5+5 10)

PART B

Q No.6

Answer the following"-

- (i) What is full form of S.C.O. and P.D.C.O?
- (ii) Which type of supply is given to the touring cinemas and theatres and circuses and under what conditions?
- (iii) Which category of tariff is applicable in respect of electric connection given to working woman hostel run by Red Cross and Social Welfare Department
- (iv) What is full form of M.C.O. and T.D.C.O?
- (v) The premises of the consumer was found locked on two successive meter reading dates and there was no advance for adjusting the bill and previous bill was also not paid, SDO has ordered to disconnect the connection. (Right or wrong)
(Marks 1x5 =05)

Q No.7

(a) A challenged meter, when tested, recorded the following consumption:-

- (i) At 10% load (-)2.5%
- (ii) " 25% load (-)1%(One percent)
- (iii) " 50% load (+)2%
- (iv) " 75% load (+)3%
- (v) " 100% load (+)3.5%

(+) means fast and (-) means slow. The consumption after challenging the accuracy of the meter was 400 units. Work out the chargeable consumption. It may also be stated whether in this case the consumer shall be charged for extra units or will be given any refund.

Q No. 7

(b) What are the duties of U.D.C.(R) in the operation sub division?

(Marks 5+5 =10)

Q No.8

Calculate the Energy Bill and due date of payment of a consumer with the following particulars for the month of Feb, 2016. The area falls under M.C.

Date of issue of bill	1-03-2016 (Sent through e-mail)
Nature of Supply	400 Volt
Sanctioned Load	400 KW
Contract Demand	360 KVA
MDI Reading	380 KVA
Consumption	80,000 KVAH 70,000 KWH
Cost of meter and metering equipment born By the Nigam	Rs. 1,00,000/-

(Marks= 10)

Q. No.9 (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. 9 (b) Can payment of energy bills in installments be paid by consumers, if so, under which circumstances and in how many installments it can be paid? Who is authorized to allow such installments. Explain.

(Marks 5+5=10)

PART C

(FOR HPGCL, HVPNL, UHBVNL AND DHBVNL)

Q. No. 10 What are the functions of the Haryana State Electricity Regulatory Commission as mentioned in the Electricity Act, 2003.

(Marks = 07)

Q No. 11 Define the following 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.

- (i) Collection Efficiency
- (ii) Additional Capitalization
- (iii) Revenue
- (iv) Tariff

(Marks 2x4= 08)

HARYANA POWER UTILITY
DEPARTEMNT ACCOUNTS EXAMINATION
(For Ministerial Establishment)
PAPER - IV
Session : November 2016

Time Allowed : 3 hours

Max.Marks : 100

PART – A

- Q1 (a) An increase in capital is not necessarily due to introduction of additional capital (Yes/No)
- (b) Capital is excess of liabilities over assets. (Yes/No)
- (c) Bank account is a real account. (True/False)
- (d) The allowance made for prompt payment is called trade discount. (Yes/No)
- (e) Purchases book records all purchases of goods. (True/False)
- (f) Wrong casting of subsidiary books does not affect the trial balance (T/F)
- (g) Bank reconciliation statement is prepared to arrive at the bank balance.(T/F)
- (h) Providing depreciation ensures sufficient cash for asset replacement (T/F)
- (i) Unexpired payments is a non-current asset.(T/F)
- (j) Red ink interest is charged when due date of transaction precedes the settlement date of the account current (T/F) **(Marks : 10x1 =10)**

- Q2 From the following trial balance, prepare Trading and Profit & Loss Account for the year ending March 31, 2016 and the Balance Sheet as on that date:

	Amount (Rs.)		Amount (Rs.)
Salaries	10,223	Sales	66,420
B/R	6,377	Capital	50,000
Investments	40,000	Provision for bad debts	2,500
Furniture	12,000	10% Loan (1.10.2015)	10,000
Opening stocks	4,500	Discount	400
Purchases	30,000	Creditors	9,300
Debtors	20,000	B/P	5,000
Interest on Loan	400	Outstanding Salary	500
Insurance Premium	900	Bad debts recovered	200
Wages	4,600	Interest on investments	2,000
Rent	1,520		
Bad Debts	1,200		
Carriage outwards	600		
Cash at bank	10,000		
Depreciation on Furniture	2,000		
Accrued Interest	1,000		
Advertisement	500		
	1,46,320		1,46,320

Adjustments:

- Closing stock was valued at Rs. 6000.
- Goods costing Rs. 1000 were distributed as free samples, while goods costing Rs. 500 were taken by the proprietor for personal use.

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3. Sundry disputes include Rs. 4000 due from X and sundry creditors include Rs. 2000 due to X.
4. Sundry debtors included Rs. 1000 due from a customer who has become insolvent and 40% was realisable from his estate.
5. A credit sale of Rs. 2000 was not recorded in the sales book.
6. Debtors included dishonoured cheque of Rs. 5,000 and 20% was to be provided for non recoverable amount.
7. Closing stock included goods costing Rs. 1,000 which were sold and recorded as sales but not delivered to the customer.
8. Maintain provision for doubtful debts at 5%. (Marks : 30)

Q3. Following are the transactions that took place between X and Y during the period from 1st January, 2016 to 30th June, 2016 :

- | | |
|---|--------|
| 1. Balance due to X by Y as on January 1 st | 6,020 |
| 2. Goods sold by X to Y on January, 17 | 8,840 |
| 3. Goods sold by Y to X on February 16 (Invoice April 1 st) | 12,960 |
| 4. Goods returned by X to Y on February 18 (out of Goods Purchased on February 16). | 1,120 |
| 5. Goods sold by Y to X on March 24 (Invoice May 1) | 7,120 |
| 6. Bill drawn by Y on X at 3 months (accepted by the latter On April 22) | 3,000 |
| 7. Cash paid by X to Y on April 29 | 5,000 |
| 8. Goods sold by X to Y on May 17 (Invoice June 1) | 5420 |
| 9. Goods sold by Y to X on June 22 (Invoice August 1 st) | 4560 |

Draw up an account current according to Forward method upto June 30, 2016 to be rendered by X to Y, charging interest @ 18% p.a. (Marks : 10)

Q4 X draws on Y a bill of exchange for Rs. 15,000 on 1st April 2016 for 3 months. Y accepts the bill and sends it to X who gets it discounted for Rs. 14,400. X immediately remits Rs. 4,800 to Y. On the due date, X being unable to remit the amount due, accepts a bill for Rs. 21,000 for 3 months, which is discounted by Y for Rs. 20,055. Y sends Rs. 3,370 to X. Before the maturity of the bill X becomes bankrupt, his estate paying 50 paise in a rupee. Give journal entries in the book of X and Y. Also show X's account in Y's books. (Marks : 10)

Q5. Explain the following :

- | | | |
|-------------------|------------------|--------------------|
| (i) Depreciation | (ii) Depletion | (iii) Amortization |
| (iv) Obsolescence | (v) Contra Entry | (Marks : 10) |

PART - B

Q6. What is Supplementary grant? Please explain the circumstances under which it is required? What procedure is to be followed in obtaining a supplementary grant? (Marks : 10)

Q7. What are the principles which govern the inclusion of a particular kind of expenditure in the Schedule of New Expenditure? (Marks : 10)

Q8. Please distinguish between the followings:

(a) Consolidated Fund of the State & Contingency Fund of the State.

(b) Capital Expenditure & Revenue Expenditure. (Marks : 10)

HARYANA POWER UTILITY

Departmental Accounts Examination for Ministerial Establishment

(Store Personnel)

November, 2016

PAPER-V

Time Allowed: 3 Hours

Max. Marks: 100

Note: Please attempt all parts of a Question at one place.

PART - A

Q. No. 1 Whether the action taken by the authority in the following cases is right or wrong? Please give answer in one/two lines as per relevant rules:-

- (i) Certain small articles of furniture were written off by the Divisional Officer, which had been received free of cost, are found missing during verification of Stock at a Rest House.
- (ii) On the completion of a work, the Executive Engineer proposed to take back the surplus materials issued from stock to the Contractor at current market rates.
- (iii) The total recovery from a contractor on account of the cost of material issued to him was not made from Ist Running Account Bill by the Divisional Officer as the whole material has not used on a work so far.
- (iv) A Sub-Divisional Officer disposed of some tools and plant by sale for amounting to Rs. 2000/- on 15-10-2016 but the amount was not recovered during the month and on 1-11-2016, the Divisional Officer debited the amount to "Misc. Public Works Advances".
- (v) An Executive Engineer proposed 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.
- (vi) An Executive Engineer proposed to waive percentage charges on a Municipal work costing Rs. 1000/-.
- (vii) The Superintending Engineer during inspection remarked that the masonry had not been watered properly, therefore, watering was done on departmental muster roll at a cost of Rs. 5500/- and the expenditure was debited to the account under "Contractors other transactions".
- (viii) Irrecoverable balance at the end of the financial year was written off by the

P.T.O

Competent Authority.

(ix) Executive Engineer under took a certain work for Municipal Corporation, Panchkula before the whole estimated cost is deposited.

(x) Store accounts are maintained in a Sub-Divisional office even though the office-in-charge is not authorised to keep a Cash Account. (10)

Q. No. 2: Please specify the sources from where material is received in Stock? Also explain the general conditions and procedure is followed for Receipt, Issue and Custody of Stock material in a Public Works Division? (13)

Q. No. 3: By which dates the initial accounts of Cash and Stores are closed? Enumerate the accounts returns are prepared and submitted by the Sub-Divisional Officer and upto which dates? (13)

Q. No. 4: What do you mean by the term 'Stock Taking'? Which corrections are necessary as the result of Stock Taking? By whom the stock taking is carried out in Divisions as well as in the Sub Divisions of the Public Works Department? (13)

Q. No. 5: What is a Transfer Entry? Indicate the circumstances, which necessitate Transfer entries in Public Works Accounts. What is to be done if correction in accounts is not permissible? (13)

Q. No. 6:(a) The Executive Engineer while verifying stock, notices shortage of 20000 bricks and 40 pick-axes. State how this shortage will be adjusted? (5)

(b) A subordinate issued 100 bags of cement direct to a contractor who had been awarded the work at rates for completed items. The final bill of the contractor was paid at the contract rates without any deduction being made for the cost of cement. How and at what stage the Assistant Engineer and the Divisional Accountant could have detected the mistake? (5)

(c) How the outstanding balance under Suspense head 'Stock' is treated at the end of the year? (3)

PART-B

Q. No. 7 Keeping in view the provisions of HSEB Purchase Regulations, please indicate whether the action taken in the following cases is right or wrong:-

- (i) Tenders received after the last date as notified for their receipt were returned to the tenderers immediately by the Superintendent (Purchase).
- (ii) All the tenderers quoted variable prices without any ceiling and equivalent prices worked out without loading the variation.
- (iii) Purchase Committee included one tender containing minor and inconsequential variations with the prescribed terms for consideration.
- (iv) Store Purchase Committee issued certain amendments in the terms and conditions of a purchase order of furniture which was placed a few days earlier due to unavoidable circumstances without the approval of competent authority?
- (v) 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. (5)

Q. No. 8: What are the general conditions to keep in mind while opening of tenders by the Competent Authority as per provisions laid down in Purchase Regulations? What procedure is to be followed in respect of tenders received late? (10)

Q. No. 9: What general instructions are to be observed by the tenderers while submitting the tenders as per Purchase Regulations? Whether any tenderer is permitted to submit any alteration/ modification after submitting its tender? (10)

T H E E N D

HARYANA POWER UTILITY
DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT
SESSION APRIL 2016
PAPER-VI

Time Allowed: 3 hours

Max. Marks: 100

PART – A

- 1(A) Distinguish between lay off, lock out and closer of an industrial establishment under the Industrial Dispute Act, 1947. (Marks – 5)
- (B) Is Industrial Dispute Act, 1947 empowers a Labour Court to provide relief to a workman in case of his dismissal and if so upto what extent and under which conditions? (Marks – 5)
- 2(A) An employer closed down his undertaking on the grounds of unavoidable circumstances beyond his control. A workman with continuous service of 5 years and 3 months and drawing wages @ of Rs.7800/- p.m. was retrenched by giving notice of such closure, work out the amount of compensation payable to him under the Industrial Dispute Act, 1947. (Marks – 5)
- (B) What provisions have been made in the Industrial Dispute Act in respect of the following matters: -
- (i) Authority competent to sign an award given by a Labour Court.
- (ii) Period within which awards required to be published.
- (iii) Jurisdiction of a court to call in question of a award after its publication. (Marks – 5)
- (C) Is a workman entitled to compensation for the period of laid off under the Industrial Dispute Act in the following cases:-
- (i) He has not presented himself for work at the appointed time during normal working hours at least once a day.
- (ii) Laying off is due to slowing down of production on the part of workman in an other part of the establishment. (Marks – 4)
- 3(A) A junior assistant of the Haryana State Electricity Board was promoted to the post of Senior Assistant with the condition that he shall have to qualify departmental test within a specify period of one year but he could not do so. What penalty is to be inflicted on him under the Haryana State Electricity Board (now Haryana Power Utilities) Employees (Punishment and Appeal) Regulations, 1990? (Marks – 5)
- (B) What provisions have been made in the Haryana State Electricity Board Employees (Conduct) Regulations, 1984 for the following matters:-
- (i) Accepting gifts from personal friends, having no official dealings with him, on his marriage anniversary.
- (ii) Making frequent investments himself and by a member of his family on his behalf. (Marks – 5)

- 4.(i) In absence of any specific orders seniority on repromotion of an employee under the Haryana State Electricity Board Employees (Punishment and Appeal) Regulations, 1990 is either to be determined from the date of his:-
- (i) Orders of repromotion date or
 - (ii) Previous date of promotion or
 - (iii) Date of assuming charge on repromotion.
- (ii) Within which of the following days second appeal in the case of enhanced penalty can be submitted to the prescribed authority under the Haryana State Electricity Board Employees Regulations, 1990:-
- (a) 60 days (b) 90 days (c) 180 days
- (iii) In the case of movable property return to be submitted under the Haryana State Electricity Board Employees (Conduct) Regulations, 1984 by an employee, property items to be included and shown as lump-sum worth of which is less than rupees: -
- (a) 1000 (b) 2000 (c) 5000
- (iv) Adjudication of the dispute relating to the matters of discharge, dismissal, reinstatement and grant of relief to workmen wrongfully dismissed falls within the decision of: -
- (i) Labour Court or
 - (ii) Industrial Tribunal or
 - (iii) National Tribunal
- (v) No person shall hold the office of presiding officer of a Haryana State Labour Court, Tribunal or National Tribunal after attaining the age of:
- (a) 58 years (b) 60 years (c) 65 years (d) 67 years
- (vi) A suspended employee of the Electricity Board is bound to mark his presence in the office of his headquarter during suspension period: -
- (a) On all working days (b) After 30 days
 - (c) On days of his visiting headquarter in connection with his case.

(Marks – 6)

PART – B

- 5(A) Describe the restrictions imposed on working hours for children to be permitted to work in a factory and also specify if a child can be permitted double employment at a time and if not what punishment is to be awarded for such offence under the Factories Act, 1948. (Marks – 5)
- (B) Can an adult worker employed in a factory be allowed to avail compensatory leave and if so upto what extent? (Marks – 5)
- 6(A) Is deductions can be made from the wages payable to an employee under the Payment of Wages Act, 1936 in the following cases: -
- (i) A person employed refuses to carry out work in pursuance of stay-in-strike without any notice.
 - (ii) Loss of goods in the custody of an employee during his absence.
 - (iii) Contributions towards insurance premia on Fidelity Guarantee Bonds.

(Marks – 5)

(B) Describe as to how wages payable to an employee where the whole of the continuous period of his service immediately preceeding the accident during his employment was less than one month. Also state liability of an employer towards compensation under the Employees Compensation Act, 1923 in the following cases: -

- (i) Injury caused to an employee for willful removal of safty guards provided to him for the purpose of securing safty.
- (ii) In respect of an injury which does not result in the partial disablement for a period of 7 days. (Marks - 5)

7(A) A female employee served a notice in writing to the Commissioner under the Employees Provident Funds and Miscellaneous Provisions Act, 1952, expressing her desire to exclude her husband as member of her family. State what will be the status of dependent parents of her husband. (Marks - 5)

(B) What provisions have been made in the Employees Provident Funds and Miscellaneous Provisions Act, 1952 to reduce or waive of the damaged caused to fund. Also specify the authority to pass orders in this respect along with terms and conditions imposed, if any. (Marks - 5)

(C) Is there any time limit fixed under the Employees Provident Fund Scheme, 1952 to deposit provident fund contributions? Also specify punishment to be awarded in cases of delay. (Marks - 4)

8(i) A written notice regarding name, situation and other related information of the factory under the Factories Act, 1948 is to be submitted to the Commissioner before the use of premises at least:-

- (a) 10 days (b) 15 days (c) 30 days

(ii) Total amount of fine to be imposed under the Payment of Wages Act, 1936 on an employee shall not exceed an amount equal to: -

- (a) 3% (b) 5% (c) 10% of wages

(iii) The period of limitation of filing an appeal in the High Court under the Employees Compensation Act, 1923 against orders of awarding compensation shall be: -

- (a) 30 days (b) 45 days (c) 60 days

(iv) An employee can contribute towards provident fund under the Employees Provident Fund and Miscellaneous Provisions Act, 1952 of basic wages upto the % of: -

- (a) 8% (b) 12% (c) 15%

(v) An employer, liable to deposit compensation shall deposit the amount within which of the following days of the service of notice:-

- (a) 30% (b) 45 days (c) 60 days

- (vi) Chief Inspector by written orders can grant exemption to enable a factory to deal with an exceptional press of work with the condition that number of working hours in any week including overtime shall not exceed: -
(a) 15 days (b) 30 days (c) 60 days (Marks – 6)

PART – C

- 9(A) Define 'certificate of shares'. Can a duplicate share certificate be issued and if so under what conditions? Also state upto what extent a company shall be punishable with intent to defraud issues a duplicate share certificate.
(Marks – 5)
- (B) Specify authority under the Companies Act, 2013, competent to order sanctioning a compromise or to make arrangements with creditors and members of a company and powers vests with the said authority to enforce such compromise.
(Marks – 5)
- 10(A) What procedure is to be adopted for the alteration of the memorandum which results in the transfer of the registered office of a company from one state to another and also state its effect reflects, if any, on such change. (Marks – 5)
- (B) Distinguish between 'Company Secretary' and 'Company Secretary in practice' appointed under the Companies Act, 2013. (Marks – 2)
- 11(A) Govt. company is a company in which paid up share capital of respective govt. is not less than: -
(i) 25% (ii) 40% (iii) 51%
- (B) A company shall furnish to the Registrar verification of its registered office within which of the following days of its incorporation: -
(i) 15 days (ii) 30 days (iii) 45 days
- (C) In case of any default in complying with the provisions of verification of rights of share holders a company shall be punishable with fine not less than rupees: -
(i) 20,000/- (ii) 25,000/- (Marks – 3)

HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

November, 2016

PAPER NO. I :

WORKS ACCOUNTS

Time Allowed: 3 Hours

Max. Marks: 100

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

Q. 1: Write the Cash Book from the following transactions of the Executive Engineer "A", Construction Division for the month of July, 2016 indicating the classifications of each item and close the Cash Book giving an analysis of the closing balance as well as explanatory notes where necessary:

<u>Date</u>	<u>Particulars of the transaction</u>	<u>Rs.</u>
1-7-2016	Opening Balance:	
	(i) Notes and Coins	2162
	(ii) Revenue Stamps	50
	(iii) Postage Stamps	800
	(iv) Value of Service Books in Stock	50
	(v) Undisbursed TA of work charged employees borne on regular establishment	300
	(vi) Private self cheque dated 29-6-2016. Amount was paid to him from chest as it could not be sent to Bank for collection	1000
	(vii) General Provident Fund Advance	7500
	(viii) National Saving Certificate tendered as Security by the cashier	5000
	(ix) Cheque No. 51 dated 30-6-2016 drawn in favour of Contractor 'X' in lieu of cancelled cheque for the work of "Constructing a School Building"	50000
	(x) Cheque No. 49 dated 29-6-2016 for payment to supplier towards purchase of office furniture	19000
2-7-2016	(i) Self Cheque No. 52 dated 30-6-2016 en-cashed	2400
	(ii) Delivered Cheque No. 51 dated 30-6-2016 to Contractor as well as Cheque for Rs.19000 to Supplier.	
	(iii) Refunded security deposit to Contractor 'Y' by Cheque No. 53	8100
	(iv) En-cashed private self cheque dated 29-6-2016	
	(v) Purchased revenue stamps	50
	(vi) Supplier returns Cheque No. 49 as it is defective. It is cancelled and Cheque No. 54 issued in lieu.	
4-7-2016	(i) Received outstation Cheque No. 25 dated 24-6-2016 from a Party	

	towards rent of leased land	6020
	(ii) Cash found excess	35
5-7-2016	(i) Cheque No. 25 sent to Bank	
	(ii) Assistant Engineer 'K' Sub Division renders account of Temporary Advance of Rs. 500 as under:	
	(a) Petty repairs to office furniture	325
	(b) Carriage on material for stock	25
	(c) Cash lost	50
	(d) Balance in cash	100
6-7-2016	(i) Assistant Engineer 'L' Sub Division holding permanent Imprest of Rs. 1800 renders account with the following details:	
	(a) Cost of repair to a residential building	600
	(b) Wages of Chowkidar for watch and ward of Godown	1100
	The Imprest was increased to Rs. 2000.	
	(ii) Sale proceeds of auction of old tools and plant	2000
7-7-2016	(i) Issued postage stamps (Rs.150) & sold revenue stamps (Rs.50)	
	(ii) The Receipt Scroll received from Bank indicated that out-station cheque No. 25 has been credited by Bank on 5-7--2016.	
8-7-2016	(i) Received by Assistant Engineer 'J' Sub Division rent of residential building in cash on 6-7-2016, remitted to bank on the same day and bank challan received in the Divisional Office.	3500
	(ii) Earnest Money received from Contractor 'Z' in cash and from Contractor 'S' by the Bank Challan Rs. 5000 each.	
	All the tenders were rejected on the same day and Earnest Money refunded to Contractor 'Z' by Cheque No.55.	
15-7-2016	(i) Executive Engineer accounted for Rs.1900 out of Rs.2000 taken from Chest on 8-7-2016:	
	(a) Cartage charges of GI sheets	600
	(b) Wages of Chowkidar for June, 2016	1300
	(ii) Sale of tender forms	2000
25-7-2016	(i) Overpayment of salary refunded by staff in cash & deposited in Bank	4100
	(ii) Issued fresh Cheque No. 57 in favour of contractor for supply of cement for stock in lieu of Ch. No. 23 dated 31-3-2016, issued erroneously for Rs.67000	76000
	(iii) Paid by self cheque No. 58 temporary advance to Junior Engineer 'X' for payment of Muster Roll labour.	6000
29-7-2016	(i) Drew salary of Executive Engineer and staff by Cheque:	
	Gross Amount	350000

Recoveries:	Income Tax	Rs. 15000
	General Provident Fund	Rs. 23000
	House Building Advance	Rs. 25000
	GIS	Rs. 1200
	Advance of Pay	Rs. 700
	License fee	Rs. 200
	Rs. 3000 remained undisbursed.	

(ii) Remitted into Bank miscellaneous receipts in cash	7000
Balance miscellaneous receipts remitted into Bank by cheque in favour of self and endorsed for credit the Bank.	(35)

Q. 2: What is the role of PWD Officers in land acquisition in respect of a Project undertaken by the Public Works Department and specify the special rules for acquisition of land? (10)

Q. 3: Please state the classes in which refunds of Revenue are broadly classified? What precautions are taken by the Treasury Officer to avoid double refund of land revenue or other receipts, the details of which have not been furnished to the Accountant General, Haryana? (10)

Q. 4: What is Contractor's Ledger? What instructions are to be followed in posting the ledger? (10)

Q. 5: What special rules are required to be observed by Drawing and Disbursing Officer in Public Works Department before drawing cheques? (10)

Q. 6: What are the initial records on which the accounts of Works are based? Describe briefly. (10)

Q. 7: 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 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.
- (iii) To convey technical sanction to the detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority.
- (iv) To issue work orders for works/repairs of jobs/equipments without calling quotations.
- (v) To sanction and make purchase of Officer furniture from Super Bazar or Govt. Approved source or Co-operative stores or market on hand quotation. (15)

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HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

November, 2016

PAPER NO. II

(General organization & Estt., Procedures Service Rules, Board's Regulations)

Time Allowed: 3 Hours

Max. Marks: 100

PART – A

(80 Marks)

Q.1: Whether the action taken by the Competent Authority in the following cases is in order or not? Please give your answer in one/two lines as per relevant rules :-

- (i) 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.
- (ii) 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.
- (iii) 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.
- (iv) Mr 'A', an Assistant Controller (Finance & Accounts), Panchkula was promoted as Deputy Controller (Finance & Accounts) and posted at Gurgaon. He was relieved on 12-10-2016 AN and the Competent Authority ordered him to join at Gurgaon by 13-10-2016 AN positively.
- (v) 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. (5)

Q.2: (a) Mr. 'A' was drawing pay of Rs. 5000/- on 1-1-2006 in the pre-revised pay scale of Rs. 4500-125-6000-EB-125-7000. The existing pay scale of this post was upgraded to the pay scale of Rs. 6500-200-8500-EB-200-10500 as per recommendation of the Pay Commission. The revised pay structure of these existing pay scales was granted as Rs. 5200-20200 plus 2800 Grade Pay and Rs. 9300-34800 plus 4200 Grade Pay respectively. Fix revised pay of Mr. 'A. as on 1-1-2006 and on the date of next increment, in view of the HVPNL (Revised Pay) Rules, 2009. (5)

(b) A Medical Officer was drawing pay of Rs. 11300 plus NPA as applicable as on 1-1-2006 in the pre-revised pay scale of Rs. 10000-325-15200 which was revised to the Pay Band of Rs. 15600-39100+6400 Grade Pay w.e.f. 1-1-2006. Fix his pay as on 1-1-2006 as well as on the date of his next increment as per provisions laid down in HVPNL (Revised Pay) Rules,2009. (5)

Q.3: 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.4: What is Terminal Leave? Under what circumstances it can be granted to an employee? Please also state the circumstances under which it is not admissible? (10)

Q.5: **Whether the action taken in the following cases is right or wrong ? Please give your answer in one/two lines as per relevant rules:-**

(i) 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.

(ii) 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.

(iii) 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.

(iv) The childless widow of a deceased Govt. employee was paid family pension even after her re-marriage. (4)

Q.6: On what events the accumulation of the subscriber in the G.P.Fund become payable finally? Please also specify the procedure for making final payment. (10)

Q.7: Please state the conditions to which the service of a Govt. Employee conforms to qualify for pension. Also specify the different kinds of periods of services which are countable towards pensionary benefits? In which circumstances Government service is not treated as qualifying service for pension? (8)

Q.8: What are the conditions for grant of Compensation Pension? In what cases Compensation Pension is not admissible? (8)

Q.9: Please Comment on the followings according to relevant rules :-

(a) Mr. 'A', a Clerk of the Public Works Department, Gurgaon appeared in S.A.S. Examination held at Chandigarh. He claimed T.A. for the journey from Gurgaon to Chandigarh and back, including days of halt.

(b) 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.

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

(d) A NIGAM employee received transfer orders on 30-4-2016 from Panchkula to Faridabad and he took earned leave from 1-5-2016 to 31-7-2016 after making over the charge of his old post and he was allowed travelling allowance by the Competent Authority.

(e) Mr. 'X' retired from service on 31-3-2016 while serving at Chandigarh. On 15-7-2016 his family moved to his home town Rohtak, but he did not move

and he submitted a claim for Travelling Allowance for the move of his family to Rohtak. (5x3=15)

PART – B

(20 Marks)

Q.10: Whether the action taken in the following cases is right or wrong? Please give your answer in one/two lines according to relevant rules:-

- (i) A Govt. Employee, while on deputation to a Haryana Govt. Board/ Corporation, applied for Car Advance to his Parent Department, but the Competent Authority returned the application with the objection that advance should be taken from the funds of foreign employer.
- (ii) An employee applied for advance for repayment of a private loan taken by him for the construction of house two years back.
- (iii) A Drawing and Disbursing Officer did not attach with the audited contingencies bill, the copies of the Telephone & Electricity charges exceeding Rs. 500/- at the time of presentation to the treasury, but the Treasury Officer refused to pass the bill without the sub-vouchers in excess of Rs. 500/-.
- (iv) A Pensioner died on 15-5-2015. His legal heirs applied for payment of life time arrears of the pensioner to the extent of Rs. 5000/- on 17-6-2016, which was made by the Pension Disbursing Authority.
- (v) Superintending Engineer of Public Works Department destroyed a certain record without the concurrence of Accountant General, Haryana. (5)

Q.11: (a) What are the general conditions regarding destruction of official record in the Public Works Department? Which is the competent authority to sanction the destruction of record? Whether there is any such record which is not to be destroyed? (8)

(b) What are the responsibilities of Controlling Officer with reference to Contingent expenditure? (7)

XXXXXXXXXX

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

PAPER III SESSION November 2016

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

PART -A

NO. 1 Write short notes on the following

- (i) Consumer Ledger
- (ii) Write four Nos. transactions which are recorded in the Revenue Cash Book.
- (iii) How the accuracy of the postings of Consumer's Ledger is ensured?
- (iv) Pay-in-slips
- (v) Advance Consumption deposit.

Marks (5x2 =10)

Q No. 2 Explain the procedure as enumerated in the Manual of Instructions for receiving, recording and checking the cash payments made by consumers against their energy bills.

Marks = 10

Q No. 3(a) What precautions should be taken against any stores becoming surplus in the Power Utilities?

Q No.3 (b) State the records which are required to be checked by a Revenue Accountant during the Internal audit of the operation sub division.

Marks (5+5=10)

Q No.4 Write short notes on the following"-

- (i) Tenders received after the last date notified.
- (ii) Write the cases which are exempted from depositing the earnest money along with their tender.
- (iii) Extension in delivery Schedule

Marks (3+3+4=10)

Q No.5 (a) Write the full form of the following and also indicate the purpose for which these are used.

- (i) S.C (EB Form CA -17)
- (ii) S.R (EB Form CA-8)
- (iii) S.R.W& TEO(EB Form CA-9)
- (iv) S.T.W& TEO(EB form CA-10)

Q No.5 (b) How the numerical accounts of T&P articles is maintained?

Q No.5(c) Define "Set off" clause as mentioned in the Purchase Regulation of the Power Utilities.

Marks(4+4+2=10)

P.T.O

PART B

Q No. 6 Answer the following:-

- (i) What is the rate of MMC in respect of LT Industrial Power supply where the load is up to 20 KW
- (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) What is full form of M.C.O. and T.D.C.O?
- (iv) SDO City Sub Division, Panchkula has reviewed the Security Deposited by the Consumers in the month of April keeping in view the Consumption Pattern of the previous year and has enhanced the Security deposit of some consumers on the basis of average payment for the two billing cycles of the consumer. Please indicate whether the action taken by the SDO is Right or Wrong.
- (v) Anganwadi Worker's training centers setup by Indian Council for Child welfare has been charged with NDS tariff (Right or wrong)

Marks (5x1=5)

Q No. 7 (a) Explain the procedure as enumerated in the Electricity supply code Regulation No. 29/2014 for the assessment of Electricity charges in the case of unauthorized use of electricity under section 126 of the Electricity Act, 2003

Q No. 7(b) Explain the procedure as mentioned in the Electricity Supply Code Regulation 29/2014 for " Testing of Defective Meters".

Marks (5+5=10)

Q No. 8 Calculate the Energy Bill and due date of payment of a consumer with the following particulars for the month of September, 2016. The area falls under M.C.

Date of issue of bill	1-10-2016 (Sent through e-mail)
Nature of Supply	11 KV (but being metered on LT side)
Sanctioned Load	300 KW
Contract Demand	270 KVA
MDI Reading	285 KVA
Consumption	90,000 KVAH 80,000 KWH
Cost of meter and metering equipment born By the Nigam	Rs. 50000/-
Power factor	0.90

(Marks= 10)

Q No. 9(a) What are the duties of SDO (Operation) with respect to Consumer's accounts?

Q No. 9(b) Can payment of energy bills in installments be paid by consumers, if so, under which circumstances and in how many installments it can be paid? Who is authorized to allow such installments. Explain.

(Marks 5+5=10)

PART C

(FOR HPGCL, HVPNL, UHBVNL AND DHBVNL)

Q. No. 10 State the powers of the Regulatory Commission under the code of Civil Procedure 1908 regarding any enquiry proceeding under the Reform Act as well as Electricity Act, 2003

(Marks = 08)

(FOR HVPNL CANDIDATES)

Q No.11 What are the components for determination of Tariff of the Transmission Licensee for Transmission Business and SLDC Business according to the HERC Tariff Regulation 2012? Also explain the Connection Charge.

(FOR UHBVNL AND DHBVNL CANDIDATES

What are the components for determination of Tariff of the Distribution Licensee for Retail supply business according to the HERC Tariff Regulation 2012?

(FOR HPGCL CANDIDATES)

What are the components for determination of Tariff for Generation Business according to the Tariff Regulation 2012?

(Marks =07)

HARYANA POWER UTILITY
DEPARTEMNT ACCOUNTS EXAMINATION
(For Ministerial Establishment)
PAPER - IV
Session : November 2016

Time Allowed : 3 hours

Max.Marks : 100

PART - A

- Q1 (a) An increase in capital is not necessarily due to introduction of additional capital (Yes/No)
- (b) Capital is excess of liabilities over assets. (Yes/No)
- (c) Bank account is a real account. (True/False)
- (d) The allowance made for prompt payment is called trade discount. (Yes/No)
- (e) Purchases book records all purchases of goods. (True/False)
- (f) Wrong casting of subsidiary books does not affect the trial balance (T/F)
- (g) Bank reconciliation statement is prepared to arrive at the bank balance.(T/F)
- (h) Providing depreciation ensures sufficient cash for asset replacement (T/F)
- (i) Unexpired payments is a non-current asset.(T/F)
- (j) Red ink interest is charged when due date of transaction precedes the settlement date of the account current (T/F) **(Marks : 10x1 =10)**

- Q2 From the following trial balance, prepare Trading and Profit & Loss Account for the year ending March 31, 2016 and the Balance Sheet as on that date:

	Amount (Rs.)		Amount (Rs.)
Salaries	10,223	Sales	66,420
B/R	6,377	Capital	50,000
Investments	40,000	Provision for bad debts	2,500
Furniture	12,000	10% Loan (1.10.2015)	10,000
Opening stocks	4,500	Discount	400
Purchases	30,000	Creditors	9,300
Debtors	20,000	B/P	5,000
Interest on Loan	400	Outstanding Salary	500
Insurance Premium	900	Bad debts recovered	200
Wages	4,600	Interest on investments	2,000
Rent	1,520		
Bad Debts	1,200		
Carriage outwards	600		
Cash at bank	10,000		
Depreciation on Furniture	2,000		
Accrued Interest	1,000		
Advertisement	500		
	1,46,320		1,46,320

Adjustments:

- Closing stock was valued at Rs. 6000.
- Goods costing Rs. 1000 were distributed as free samples, while goods costing Rs. 500 were taken by the proprietor for personal use.

3. Sundry disputes include Rs. 4000 due from X and sundry creditors include Rs. 2000 due to X.
4. Sundry debtors included Rs. 1000 due from a customer who has become insolvent and 40% was realisable from his estate.
5. A credit sale of Rs. 2000 was not recorded in the sales book.
6. Debtors included dishonoured cheque of Rs. 5,000 and 20% was to be provided for non recoverable amount.
7. Closing stock included goods costing Rs. 1,000 which were sold and recorded as sales but not delivered to the customer.
8. Maintain provision for doubtful debts at 5%. (Marks : 30)

Q3. Following are the transactions that took place between X and Y during the period from 1st January, 2016 to 30th June, 2016 :

1. Balance due to X by Y as on January 1 st	6,020
2. Goods sold by X to Y on January, 17	8,840
3. Goods sold by Y to X on February 16 (Invoice April 1 st)	12,960
4. Goods returned by X to Y on February 18 (out of Goods Purchased on February 16).	1,120
5. Goods sold by Y to X on March 24 (Invoice May 1)	7,120
6. Bill drawn by Y on X at 3 months (accepted by the latter On April 22)	3,000
7. Cash paid by X to Y on April 29	5,000
8. Goods sold by X to Y on May 17 (Invoice June 1)	5420
9. Goods sold by Y to X on June 22 (Invoice August 1 st)	4560

Draw up an account current according to Forward method upto June 30, 2016 to be rendered by X to Y, charging interest @ 18% p.a. (Marks : 10)

Q4 X draws on Y a bill of exchange for Rs. 15,000 on 1st April 2016 for 3 months. Y accepts the bill and sends it to X who gets it discounted for Rs. 14,400. X immediately remits Rs. 4,800 to Y. On the due date, X being unable to remit the amount due, accepts a bill for Rs. 21,000 for 3 months, which is discounted by Y for Rs. 20,055. Y sends Rs. 3,370 to X. Before the maturity of the bill X becomes bankrupt, his estate paying 50 paise in a rupee. Give journal entries in the book of X and Y. Also show X's account in Y's books. (Marks : 10)

Q5. Explain the following :

- | | | |
|-------------------|------------------|--------------------|
| (i) Depreciation | (ii) Depletion | (iii) Amortization |
| (iv) Obsolescence | (v) Contra Entry | (Marks : 10) |

PART - B

Q6. What is Supplementary grant? Please explain the circumstances under which it is required? What procedure is to be followed in obtaining a supplementary grant? (Marks : 10)

Q7. What are the principles which govern the inclusion of a particular kind of expenditure in the Schedule of New Expenditure? (Marks : 10)

Q8. Please distinguish between the followings:

- (a) Consolidated Fund of the State & Contingency Fund of the State.
- (b) Capital Expenditure & Revenue Expenditure. (Marks : 10)

HARYANA POWER UTILITY

Departmental Accounts Examination for Ministerial Establishment

(Store Personnel)

November, 2016

PAPER-V

Time Allowed: 3 Hours

Max. Marks: 100

Note: Please attempt all parts of a Question at one place.

PART - A

Q. No. 1 Whether the action taken by the authority in the following cases is right or wrong? Please give answer in one/two lines as per relevant rules:-

- (i) Certain small articles of furniture were written off by the Divisional Officer, which had been received free of cost, are found missing during verification of Stock at a Rest House.
- (ii) On the completion of a work, the Executive Engineer proposed to take back the surplus materials issued from stock to the Contractor at current market rates.
- (iii) The total recovery from a contractor on account of the cost of material issued to him was not made from Ist Running Account Bill by the Divisional Officer as the whole material has not used on a work so far.
- (iv) A Sub-Divisional Officer disposed of some tools and plant by sale for amounting to Rs. 2000/- on 15-10-2016 but the amount was not recovered during the month and on 1-11-2016, the Divisional Officer debited the amount to "Misc. Public Works Advances".
- (v) An Executive Engineer proposed 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.
- (vi) An Executive Engineer proposed to waive percentage charges on a Municipal work costing Rs. 1000/-.
- (vii) The Superintending Engineer during inspection remarked that the masonry had not been watered properly, therefore, watering was done on departmental muster roll at a cost of Rs. 5500/- and the expenditure was debited to the account under "Contractors other transactions".
- (viii) Irrecoverable balance at the end of the financial year was written off by the

Competent Authority.

(ix) Executive Engineer under took a certain work for Municipal Corporation, Panchkula before the whole estimated cost is deposited.

(x) Store accounts are maintained in a Sub-Divisional office even though the office-in-charge is not authorised to keep a Cash Account. (10)

Q. No. 2: Please specify the sources from where material is received in Stock? Also explain the general conditions and procedure is followed for Receipt, Issue and Custody of Stock material in a Public Works Division? (13)

Q. No. 3: By which dates the initial accounts of Cash and Stores are closed? Enumerate the accounts returns are prepared and submitted by the Sub-Divisional Officer and upto which dates? (13)

Q. No. 4: What do you mean by the term 'Stock Taking'? Which corrections are necessary as the result of Stock Taking? By whom the stock taking is carried out in Divisions as well as in the Sub Divisions of the Public Works Department? (13)

Q. No. 5: What is a Transfer Entry? Indicate the circumstances, which necessitate Transfer entries in Public Works Accounts. What is to be done if correction in accounts is not permissible? (13)

Q. No. 6:(a) The Executive Engineer while verifying stock, notices shortage of 20000 bricks and 40 pick-axes. State how this shortage will be adjusted? (5)

(b) A subordinate issued 100 bags of cement direct to a contractor who had been awarded the work at rates for completed items. The final bill of the contractor was paid at the contract rates without any deduction being made for the cost of cement. How and at what stage the Assistant Engineer and the Divisional Accountant could have detected the mistake? (5)

(c) How the outstanding balance under Suspense head 'Stock' is treated at the end of the year? (3)

PART-B

Q. No. 7 Keeping in view the provisions of HSEB Purchase Regulations, please indicate whether the action taken in the following cases is right or wrong:-

- (i) Tenders received after the last date as notified for their receipt were returned to the tenderers immediately by the Superintendent (Purchase).
- (ii) All the tenderers quoted variable prices without any ceiling and equivalent prices worked out without loading the variation.
- (iii) Purchase Committee included one tender containing minor and inconsequential variations with the prescribed terms for consideration.
- (iv) Store Purchase Committee issued certain amendments in the terms and conditions of a purchase order of furniture which was placed a few days earlier due to unavoidable circumstances without the approval of competent authority?
- (v) 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. (5)

Q. No. 8: What are the general conditions to keep in mind while opening of tenders by the Competent Authority as per provisions laid down in Purchase Regulations? What procedure is to be followed in respect of tenders received late? (10)

Q. No. 9: What general instructions are to be observed by the tenderers while submitting the tenders as per Purchase Regulations? Whether any tenderer is permitted to submit any alteration/ modification after submitting its tender? (10)

THE END

HARYANA POWER UTILITY
DEPARTEMNT ACCOUNTS EXAMINATION
(For Ministerial Establishment)
PAPER - VI
Session : November 2016

Time Allowed : 3 hours

Max.Marks : 100

PART - A

- Q1 (a) Due to failure of power an employer, instead of providing work to workman 'A', asked him to present himself during the 2nd half of the shift but he was not given employment though he presented himself for work during 2nd half. State wages to which the workman is entitled under the Industrial Dispute Act 1947.
(Marks :5)
- (b) Describe the provisions made in the Industrial Dispute Act, 1947 for the re-employment of retrenched workmen. Also specify the conditions applicable, prescribed in this regard, if any.
(Marks : 5)
- (c) (a) State, which of the following cases are covered under 'Industrial Dispute' under the Industrial Dispute Act, 1947.
(i) Difference between workmen and workmen connected with non-employment.
(ii) Voluntary retirement by a workman.
(iii) Dismissal of an employee
(Marks: 2)
- (b) Which is the appropriate court for the adjudication of Industrial Dispute relating to the following cases:
(i) Grant of relief to a workman wrongfully removed.
(ii) Wages including the period and mode of payment.
(Marks : 2)
- Q2. (a) On reinstatement by an award given by the Labour Court in his favour, workman claimed full wages last drawn by him before his termination but the employer rejected his claim on the grounds that he has preferred the matter to the Higher Court and moreover it is evident that the workman was employed some where else during the pendency of proceedings. Is action of employer in order?
(Marks: 5)
- (b) What provisions have been made in the Industrial Dispute Act, 1947 for imposing penalty in the following matters :
(i) Any person who wilfully discloses any confidential information.
(ii) Any person who instigates others to take part in an illegal strike.
(iii) An employer who closes down any undertaking without prior notice.
(Marks:5)
- Q.3 (a) What action is required under the Haryana State Electricity Board (Now Haryana Power Utilities) Employees (Conduct) Regulations, 1984 in the following cases:
(i) Where an employee after presenting himself for duty, absents himself without permission.
(ii) On retirement an employee accepted an expensive entertainment arranged by public body where he was working prior to his retirement.
(iii) An employee, already in service, on appointment to other post did not submit his fresh property return.
(Marks : 5)
- (b) Is it within the jurisdiction of the Haryana State Electricity Board to revise its any orders imposing penalty on its employees. Also state circumstances under which the authority competent to revise the orders of penalty being appellate authority other than Board will exercise its powers on receipt of the application for revision under the Haryana State Electricity Board Employees (Punishment and Appeal) Regulations, 1990.
(Marks : 5)

- Q4. Answer the followings :
- I. The Labour Court while giving relief in case of discharge or dismissal shall rely upon:
 - (i) The material on record
 - (ii) On fresh evidence relating to the matter.
 - (iii) Decision of similar other case.
 - II. A workman is deemed to be in continuous service under the Industrial Dispute Act, 1947, if he served for a period of one year preceding the date of his termination he worked under the employer actually for a period not less than :
 - (i) 180 days
 - (ii) 240 days
 - (iii) 360 days
 - III. An employer who employed more than 100 workers intends to close down his undertaking. What number of days he will have to serve notice under the Industrial Dispute Act, 1947:-
 - (i) 45 days
 - (ii) 60 days
 - (iii) 90 days
 - IV. Under Haryana State Electricity Board Employees (Punishment and Appeal) Regulations, an employee shall be deemed to have been suspended if he is detained in custody in a criminal case for a period of exceeding:
 - (i) 24 hours
 - (ii) 48 hours
 - (iii) 72 hours
 - V. An employee of Haryana State Electricity Board has a right to appeal against any penalty imposed upon him, with the appellate authority within a period of :
 - (i) 45 days
 - (ii) 60 days
 - (iii) 90 days
 - VI. Which of the following items are to be considered as dowry under the Haryana State Electricity Board Employees (Conduct) Regulations, 1984:
 - (i) Property or valuables
 - (ii) Dower or Mahar
 - (iii) Cash, ornaments and cloths presented at the time of marriage
- (Marks : 6)

PART - B

- Q5. (a) Describe as to how extra wages for overtime are computed where any workers in a factory are paid on a piece rated basis under the Factories Act, 1948. (Marks 5)
- (b) What precautionary measures are required under the Factory Act 1948 for employment of young persons on dangerous machines. (Marks :5)
- Q6. (a) Specify as to how deductions from wages payable to an employee can be made for his absence from duty under the Payment of Wages Act, 1936. (Marks : 5)
- (b) State quantum of penalty that can be imposed on a person who wilfully neglects to pay the wages of an employee under the Payment of Wages Act, 1936. (Marks: 5)
- Q7. (a) On receipt of sufficient funds from an employer as compensation in respect of a deceased employee, Commissioner noticed that no dependents exists to receive the compensation. What further action is required at his end under the Employees Compensation Act, 1923. (Marks : 5)
- (b) What provisions have been made in the Employee's Provident Funds and Miscellaneous Provisions Act, 1952 in the following matters:
 - (i) Deductions from wages of an employee towards employer's share of contribution.
 - (ii) Calculation of monthly contribution of share on the basis of wages payable to a member on daily, weekly and fortnightly basis.
- (Marks :5)

(c) Is any portion of provident fund payable to a nominee after death of an employee is liable to attachment under any degree or order of court and if so upto what extent? **(Marks : 4)**

Q.8 Answer which of the following is correct answer :

- (i) As provided in the Factories Act, 1948, no worker before permitted rest of half an hour shall work more than :
(a) 3 hours (b) 4 hours (c) 5 hours
- (ii) Under the payment of wages Act, 1936 every person responsible for payment of wages by fixing wage period which shall not exceed:
(a) 7 days (b) Fortnightly (c) One month
- (iii) An appeal against the dismissal of claim of unpaid wages under the Payment of Wages Act, 1936, shall be preferred within.
(a) 30 days (b) 45 days (c) 60 days
- (iv) An appeal against the order of the Commissioner can be filed in the High Court under the Employees Compensation Act, 1923 within:
(a) 30 days (b) 45 days (c) 60 days
- (v) The contribution payable by an employer under the Employees Provident Funds Scheme, 1952 shall be at the rate of monthly wages:
(a) 8 % (b) 10 % (c) 12%
- (vi) Within which of the following days of the close of month, employer shall have to deposit the monthly contributions into the bank:
(a) 7 days (b) 10 days (c) 15 days **(Marks : 6)**

PART - C

Q.9 (a) Is there any provisions made under the Companies Act regarding the formation of a company with charitable objects and, if so, specify:
 (i) the objects of its formation
 (ii) Authority Competent for issuing licence to such company
 (iii) Alteration of its Memorandum. **(Marks : 5)**
 (b) Describe the powers vested with a Tribunal to enforce compromise or arrangements made under the Companies Act, 2015. **(Marks : 5)**

Q10 (a) State the items which are to be included in the Financial Statement of a company, prepared under the Companies Act, 2015. **(Marks : 5)**
 (b) What penalty can be imposed under the Companies Act in case of any default is made in complying with the requirements of registration procedure of a Company's office. **(Marks : 2)**

Q11 Answer the correct answer for the followings :
 (i) The company shall file a copy of decision of Tribunal regarding variation of shareholders rights with the Registrar within:
 (a) 15 days (b) 30 days (c) 60 days
 (ii) No listed company shall appoint an individual as an auditor for more than:
 (a) 3 years (b) 5 years (c) 10 years
 (iii) If the Registrar has any objection or suggestion in merger or amalgamation of certain companies he may communicate the same in writing to the Central Govt. within a period of :
 (a) 7 days (b) 15 days (c) 30 days **(Marks : 3)**



HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

PAPER I (Works Account)

MARCH 2017

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

Q No. 1 Write the Cash Book from the following transactions of the Executive Engineer "M" Division for the month Feb. , 2017 indicating the classification of each item and close the Cash Book giving an analysis of the closing balance as well as explanatory notes where necessary.

Date	Particulars of transaction	Rs.
1-2-2017	Opening balance	
	Currency notes and coins (which includes undisbursed amount of pay of work charged staff of Rs. 500/-)	2500/-
	Postal Order	100/-
	Counterfeit coins	200/-
	Service stamps	200/-
	Self Cheque not yet encashed	2000/-
	Cheque issued in favour of Contractor "Z" on 31-1-2017	20000/-
	Permanent imprest with Shri Mohan Lal JE	3000/-
	Permanent imprest with Shri Sohan Lal	5000/-
	Temporary Imprest with Shri Ram Chand	10000/-
1-2-2017	Draw Self Cheque for disbursement of Salary of Staff:-	
	Gross Amount	410000/-
	Less	
	GPF Deduction	36000/-
	House building loan	28000/-
	LIC Premium	2000/-
	Income tax	800/-
	TA advance excess paid	2200/-
	(The payment of outside agency has been made on 7-2-2017)	
1-2-2017	Disbursed salary of Divisional office staff	85000/-
	Transferred to SDO Sub Urban Sub Division	140000/-
	Transferred to SDO city Sub division	111000/-
	Cheque dated 31-1-2017 in favour of Contractor "Z" delivered	
1-2-2017	Paid undisbursed amount of work charged staff	

P.T.O.

2-2-2017	Encashed Self Cheque lying in the chest	
2-2-2017	Paid out of imprest of Shri Mohan Lal JE and increased the amount of imprest by Rs. 500/-	
	(i) Petty purchases of stationary	1000/-
	(ii) Transportation of material	1000/-
	(iii) Repair of Jeep	500/-
3-2-2017	Shri Ram Chand JE has submitted the account of Temporary Advance as under:-	
	(i) Repair of vehicle	9500/-
	(ii) Unspent amount returned	500/-
6-2-2017	Paid to Contractor "A" for construction of office building	
	(i) Total value of work as per estimate	320000/-
	(ii) Value of work done and measured as per since previous bill	120000/-
	(iii) Up to date advance payments	10000/-
	(iv) Up to date secured advance	20000/-
	(v) Value of work done and measured as per 1st running bill	40000/-
	(vi) Advance payment as per 1st running bill	6000/-
	(vii) Secured advance as per since previous bill	5000/-
	Recovery from the 2 nd running bill	
	i) Cost of material issued to work	7000/-
	ii) Fine for bad works	200/-
	iii) Security @ 10%. It may be noted that Accountant has forgotten to deduct the security from the 1st running bill	
	iv) Income tax 2%	
	v) Penalty due to delay in work @ done @ 2.5% of total value of work done and measured up to date.	
9-2-2017	Paid out of imprest of Shri Sohan Lal JE and reduced the amount of imprest to Rs.4500/-	
	(i) Stationary	1800/-
	(ii) Transportation of material	200/-
	(iii) Repair of wall	500/-
10-2-2017	Issue self cheque for cash for chest	10,000/-
14-2-2017	A cheque o. 116 dated 3-2-2017 received from BBMB Nangal towards recovery of HBA of Shri Ram lal and remitted to bank.	

- 15-2-2017 Issue fresh cheque in lieu of cheque dated 31-1-2017 in favour contractor "Z" received back as dishonoured.
- 17-2-2017 Issued service stamps to Estt. Clerk and acknowledgement obtained.
- 24-2-2017 Paid TA to staff after recovery of TA advance of Rs. 3000/- 13000/-
- 28-2-2017 Received cheque No. 2050 dt. 25/2/2017 on account of earnest money from Contractor A 20000/-
- 28-2-2017 Rs. 100/- found short at the time of the closing of cash book and all cash remitted in the bank leaving the unpaid salary amount.

(Marks 35)

Q No.2(a) Describe the procedure for maintenance of accounts of material issued direct to work?

Q No. 2(b) What is a deposit work and how its account is maintained?

(Marks 6+4=10)

Q No. 3(a) Describe the rules to be observed by all the officers of the Nigam who are required to receive and handle the cash?

Q No. 3(b) What is meant by an "Aid to Contractor". Which types and under what conditions the financial aids are allowed to Contractor as per normal rules.

(Marks 5+5=10)

Q No. 4 Pass the journal Entry from the following transactions of salary of establishment with classification as per Chart of Accounts.

Detail of Pay

Pay in the pay band of Rs. 37400-67000 plus grade pay of Rs. 8900/- (Rs. 39690+ 8900/-)

DA @ 125%

Local Outdoor duty allowance

800/-

Medical allowance

500/-

House rent allowance 20% of the basic pay

?

Deductions

General Provident Fund

5000/-

Life Insurance

1000/-

Income Tax

8000/-

Car advance

4000/-

Marriage advance

2000/-

Net Salary

?

(Marks 10)

P.T.O.

Q No. 5 Describe the procedure for preparation, examination and payment of bills of contractors/suppliers.

(Marks 10)

Q No. 6 (a) What are essential characteristics of lumps sum contracts?

Q No. 6(b) What precautions are necessary while making payment in cases where detailed measurements are not recorded.

(Marks 5+5=10)

Q No. 7 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 capital expenditure for T&P including special T&P other than Motor Vehicles, Tractors etc. chargeable to capital estimates.
- (ii) To sanction deposit works
- (iii) To sanction testing charges for testing oil, coal, ash, water samples, pollution control levels, soil testing etc.
- (iv) To write off actual losses of stock and T&P articles.
- (v) To sanction and make local purchase of stationery.

((Marks 3x5=15)

HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

MARCH, 2017

PAPER NO. II

(General organization & Estt., Procedures Service Rules, Board's Regulations)

Time Allowed: 3 Hours

Max. Marks: 100

PART – A

(80 Marks)

QUESTION 1: Whether the action taken by the Competent Authority in the following cases is in order or not? Please give your answer in one/two lines :-

- (i) A temporary employee granted 'Leave Not Due' on the grounds that he had to appear in a University examination as no other leave was due to him.
- (ii) An employee transferred from one office to another at the same station and was allowed one day joining time.
- (iii) An employee who is granted earned leave for one month was sanctioned leave salary in advance by the competent authority.
- (iv) An employee was sent on two years regular training considered on duty. After some time one senior post was sanctioned in the department and a next junior employee was allowed acting promotion.
- (v) A Nigam employee appointed on contract basis for three years was allowed terminal leave by the Competent Authority.

(5)

QUESTION 2: Mr. 'A', a Clerk was recruited as a fresh entrant on 4-2-1985. He was drawing pay Rs. 5450/- w.e.f. 1-3-2005 in the pre-revised pay scale of Rs. 5450-150-6950-EB-8000, which was revised to Rs. 9300-34800+3300 Grade Pay w.e.f. 1-1-2006. Fix his pay as on 1-1-2006 in the revised pay structure granted as per HVPNL (Revised Pay) Rules, 2009. Also work out his pay after granting annual increments up to 1-1-2017.

(10)

P.T.O

QUESTION 3: 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 upto which it can be sanctioned?

(10)

QUESTION 4: 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.

(10)

QUESTION 5: Whether the action taken in the following cases is right or wrong? Please give your answer in one/two lines as per relevant rules:-

- (i) The Medical Board declared an employee permanently unfit for further service, but the employee applied for leave of kind due for six months, which was granted by the Competent Authority.
- (ii) A Nigam employee has not good relations with his wife and therefore, he requested to nominate his married daughter for DCRG payment, which was accepted by the competent authority.
- (iii) The childless widow of a deceased Govt. employee was paid family pension even after her re-marriage.
- (iv) Pension of a retiring employee was worked out to Rs. 12527.10 Paise but the Head of office rounded it off to Rs. 12528/-. (4)

QUESTION 6: On what events the accumulation of the subscriber in the G.P.Fund become payable finally? Please also specify the procedure for making final payment.

(10)

QUESTION 7: What is Invalid Pension? Please also state the conditions and Procedure for granting Invalid Pension. (8)

QUESTION 8: What is meant by term 'Retiring Pension'? What are the conditions for grant of Retiring Pension? (8)

QUESTION 9: Please Comment on the followings according to relevant rules:-

- (i) A permanent employee of Punjab Government working in Chandigarh who was appointed as HCS officer in Gurgaon, as a result of competitive examination, which is open to both Govt. Employees and others, was granted travelling allowance for joining the post.
- (ii) An Officer claims transfer-T.A. for his son, who did not accompany him at the time of his transfer as he was studying in a College, but joined him at the new station of posting after four months to spend vacation.
- (iii) A Sub Divisional Engineer was allowed Daily Allowance for a journey from Ambala to Panipat when he used means of locomotion provided at the expenses of Nigam and did not pay any cost of its propulsion.
- (iv) A Nigam employee is transferred from one office to another within the same station accompanied by a change in residence and he claimed the actual cost of hiring a conveyance for the transportation of his household effects.
- (v) An Officer was granted two Daily Allowances whose absence from his Headquarter was less than 24 hours in a journey which involved two calendar days. (5*3=15)

PART : B

QUESTION 10: Whether the action taken in the following cases is right or wrong ? Please give your answer in one/two lines:-

- (i) An Executive Engineer applied for G.P. Fund advance and sent his application with service postage stamps to the Head Office.
- (ii) Superintending Engineer of Public Works Department destroyed a certain record without the concurrence of Accountant General, Haryana.
- (iii) The Accountant General called for the details of a Contract Contingency bill but the Head of Office replied that according to the rules it is not necessary for him to send the details of Contract Contingent charges.

- (iv) An employee had drawn T.A. advance on transfer for himself. After 15 days he again applied for advance T.A. for his family members, which was also sanctioned.
- (v) A Govt. employee applied for House Building advance for construction of house at his native city of Kolkatta, but the Competent Authority refused the loan on the pleas that house building advance can be sanctioned for construction of house in Haryana only. (5)

QUESTION 11: (a) What are the general conditions regarding destruction of official record in the Public Works Department? Which is the competent authority to sanction the destruction of record? Whether there is any such record which is not to be destroyed? (8)

(b) What are the Powers and Responsibilities of Superintending Engineers in respect of administrative management in the Public Works Departments as laid down in P.W.D. Code? (7)

XXXXXXXXXXXXXX

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

PAPER III SESSION MARCH 2017

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

PART -A

Q NO. 1 Write short notes on the following

- (i) Write four transactions which are recorded in the S.C&A Register
- (ii) Perpetual Audit
- (iii) Remittance Register
- (iv) B.A.16 and R.O.4
- (v) Meaning of Under Charges and Over Charges.

(Marks 5 *2= 10)

Q No. 2(a) What procedure should be adopted to avoid double refund of the Advance consumption deposit (ACD)?

Q No. 2(b) What action, according to the Manual of Instruction, shall be taken when the key of the chest is reported to be lost?

(Marks 5+5=10)

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

Q No. 3(b) What is the accounting procedure in respect of containers such as empty barrels, bags, tins and drums etc. in stock.

(Marks 6+4=10)

Q No. 4 Write short notes on the following, keeping in view the provisions as enumerated in the Purchase Regulations of the Power Utilities.

- (a) Delivery Against Purchase Order
- (b) Replacement of Rejected Material
- (c) Write the circumstances under which the Earnest Money /Security Deposit taken from the firms shall be forfeited in part or in full.

(Marks 3+3+4=10)

Q No. 5(a) How the errors in the T&P Accounts are rectified?

P.T.O

Q No.5 (b) Write the uses of the following:

- (a) Store Requisition
- (b) Store Challan
- (c) Store Transfer warrant

Q No. 5(c) A supplier dispatched the material after expiry of delivery period Comment.

(Marks 4+3+3=10)

PART B

Q No. 6 Answer the following:-

- (i) What is the due date of payment of the billed amount (as mentioned in the bill) in case of spot/bills sent through e-mail
- (ii) What is the full form of PDCO and SJO
- (iii) 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
- (iv) At which rate the surcharge will be levied in case of domestic consumers where the billing cycle is bi-monthly
- (v) Anganwadi Worker's training centers setup by Indian Council for Child welfare has been charged with DS tariff (Right or wrong)

(Marks 1x5=5)

Q No. 7(a) What procedure is to be followed, according to the Electricity Supply Code Regulation No. 29/14, when meter is reported by the Meter Reader to be defective.

Q No. 7(b) Explain the procedure as enumerated in the Electricity Supply Code Regulation 29/14 for billing in case of defective/sticky/dead stop/ burnt meter.

(Marks 4+ 6=10)

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

(i)	Date of issue of Bill	1-3-2017(Sent through E-mail)
(ii)	Nature of Supply	HT Industry supply 400 Volt
(iii)	Sanctioned load	350 KW
(iv)	Contract Demand	315 KVA
(v)	MDI reading	335 KVA
(vi)	Power factor	0.90

(vii)	Consumption	1,40,000 Kvah 1,20,000 kwh
(viii)	Cost of meter and metering equipment borne by Nigam	Rs. 80000/-
	Period one month	

(Marks =10)

Q No. 9(a) What are the duties of the UDC(Revenue) in operation sub division ?

Q No. 9(b) Describe the provision regarding "Erroneous/Disputed Bills" as enumerated in the Electricity Supply code Regulation 29/14.

(Marks 4+6=10)

PART C

(FOR HPGCL, HVPNL AND DHBVNL)

Q No. 10 What are the functions of HERC?

Marks 07)

(For HVPNL Candidate)

Q No. 11 Define the following according to Haryana Electricity Regulatory Commission (Terms and conditions for grant of connectivity and open access for intra-State transmission and distribution system) Regulations, 2012

- (i) Open Access
 - (ii) Long-term open access
 - (iii) Medium Term Open Access
 - (iv) Short Term Open Access
- (FOR DHBVNL and UHBVNL)

Define the following according to the HERC guideline relating to ARR

- (i) ARR
- (ii) Expected Revenue from tariff charges
- (iii) Statement of difference
- (iv) Performance standards

(FOR HPGCL CANDIDATES)

Define PPA and its salient features

(Marks 08)

HARYANA POWER UTILITY
DEPARTEMNT ACCOUNTS EXAMINATION
(For Ministerial Establishment)
PAPER - IV
MARCH 2017

Time Allowed : 3 hours

Max.Marks : 100

PART - A

- Q1 (a) A transaction can increase an asset and decrease a liability. (T/F)
 (b) Discount account records trade discount. (T/F)
 (c) Balance in cash book shows net income. (T/F)
 (d) Sales days book is part of a ledger. (T/F)
 (e) Salvage value and scrap value are not the same. (T/F)
 (f) Decrease in the value of intangible assets is called amortization. (T/F)
 (g) Noting charges are ultimately paid by drawee. (T/F)
 (h) For calculating the deviations on the opening balance the opening date is taken into account (in average due date questions). (T/F)
 (i) Cancellation entry is required when a bill is renewed. (T/F).
 (j) Wages and Salaries are shown in Trading Account. (T/F)

(Marks : 10x1=10)

- Q2. From the following balances and information received from the books of X on 31st March, 2016, you are required to prepare his final accounts:

	(Rs.)		(Rs.)
Plant and Machinery	18,000	X' Capital	50,000
Depreciation on Plant	2000	Sales	2,49,000
Repairs to Plant	1600	Bank Overdraft	3800
Wages	28000	Salary o/standing	2000
Salaries	4000	Bills Payable	3000
Income Tax	500	Provision for bad debts	6000
Cash at Bank	2000	Discount	4000
Land & Building	74500	Creditors	23,300
Depreciation on Building	2500		
Purchases	1,23,500		
Accrued Income	1500		
Bills Receivable	10,000		
Bad Debts	1000		
Debtors	35000		
Opening Stock	37,000		
	3,41,100		3,41,100

Adjustments:

- (i) Closing Stock Rs. 30,000.
 (ii) Write off Rs. 3000 bad debts and maintain a provision of 5% on debtors
 (iii) Rs. 1200 paid as rent was debited to landlord account and included in the list of debtors.
 (iv) General Manager is to be given a commission at 10% of net profit after charging his commission and works manager commission.
 (v) Works manager is to be given a commission at 5% of net profit after charging his commission and general manager commission.

(Marks : 30)

P.T.O

- Q3. Ram Ltd. which depreciates its machinery at 10% p.a. on written down value method, had on 1st January, 2008, Rs. 9,72,000 on the debit side of machinery account. During the year 2008, machinery purchased on 1st January, 2006 for Rs. 80,000 was sold for Rs. 45,000 on 1st July, 2008 and a new machinery at a cost of Rs. 1,50,000 was purchased and installed on the same date, installation charges being Rs. 8,000. The company wanted to change the method of depreciation from written down value method to direct line method with effect from 1st January, 2006. Difference of depreciation upto 31st December 2008 to be adjusted. Rate of depreciation remains the same. Show machinery Account alongwith full workings. (Marks : 10)
- Q4. Journalise the following transactions in the books of J.Jaggi :
- (a) Our acceptance to M.Madan for Rs. 3000 retired before due date, rebate allowed Rs. 45.
 - (b) K.Kabu's acceptance for Rs. 4000 renewed for a further period of three months, charging interest at 15%.
 - (c) Our acceptance to P. Swami for Rs. 8000 renewed for 3 months. Rs. 2000 is paid in cash immediately and the remaining balance to carry interest at 18%.
 - (d) D.Dutt's promissory note for Rs. 7000, which we had endorsed in favour of P. Mukerjee dishonoured. P. Mukerjee paid Rs. 10 as noting charges. We pay P. Mukerjee by cheque and accept from D.Dutt another bill for the amount due plus interest Rs. 315.
 - (e) Our promissory note in favour of A. Alam for Rs. 2500 returned unpaid due to lack of instructions to the bank. A Alam claims Rs. 2510 which we pay by cheque. (Marks : 10)
- Q5. (a) Agreement of Trial Balance is not a conclusive proof of the arithmetical accuracy of the books of accounts? Discuss.
- (b) Name the various accounting concepts and discuss any two of them. (Marks : 5,5 =10)

PART - B

- Q6. What is the commonest test to decide whether an expenditure is capital or revenue? Enumerating the main differences between capital expenditure and revenue expenditure, state whether the following are capital or revenue expenditure.
- (a) Purchase of an asset for Rs. 2,00,000 and installation expenses incurred Rs. 10,000.
 - (b) A fixed asset manufactured at a cost of Rs. 2,50,000 out of which Rs. 1,00,000 was raised as loan from X on 1st January, 2008, at an interest of 18% p.a. The construction was completed on 1st August, 2008 and the accounting year followed is calendar year. The loan is outstanding on 31.12.2008
 - (c) Up gradation of personal computer by installing 8 MB RAM at a cost of Rs.800.
 - (d) Repairing and white washing at a cost Rs. 2,80,000, including the installation of digital sound system at a cost of Rs. 1,50,000. (Marks : 10)
- Q7. What is a budget manual? What matters are covered in such a manual? Also discuss the merits of a budget manual. (Marks : 10)
- Q8. Write a detailed note on Estimates of New Expenditure. (Marks: 10)

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

(Store Personnel)

PAPER V

SESSION MARCH 2017

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

PART -A

Q No. 1 Answer / Comment on the following:-

- (i) Write the full form of S.C(EB form CA 17 and S.R.W(EB Form CA 9)
- (ii) An Executive Engineer proposed to levy 10% Supervision charges plus the usual charges on account of the Establishment and Tools and Plant charges on materials manufactured by his division on the request of another Division .
- (iii) Name the classes under which the Stores of Public Works Department are divided.
- (iv) Some material has been sold to the Municipal Corporation Faridabad from Power Utility Store, Faridabad. The Executive Engineer has ordered that no supervision charges @ 10% should be levied as the Corporation comes under Haryana Govt. (Right or Wrong)
- (v) Who is responsible for recovery of value of material sold to municipalities, local funds and the public?
- (vi) 25 bags of cement has been found surplus during physical verification of the stores and some other item of the store having equal value of cement has been found short. It has been ordered by the SDO that short material may be adjusted against the surplus material. The order given by the SDO is in accordance with the rules or in contravention of the rules.
- (vii) Write the kinds of Tools and Plants.
- (viii) Material has been issued to the Contractor for bona fide use on the work. While making recovery of the cost of material from the Contractor 10% supervision charges has been levied. (Right or Wrong)
- (ix) Material was found issued to works in excess of requirements. On the completion of the work the excess material which was not serviceable was returned to store. SDO Store has accepted that material. The action of the SDO is in accordance with the rules or in contravention of the codal rules.
- (x) Empty drums has been brought on Stock with value (Right or Wrong)

Q No. 2 Explain the instructions as enumerated in the Manual of Instructions regarding "Precautions against losses of stores in the Power Utilities".

(marks - 1 x 10 = 10)

(Marks 13)

P.T.O

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

(Marks 13)

Q No. 4(a) Describe the procedure for adjustment of surpluses and shortages noticed during the course of physical verification of T&P articles.

Q No. 4(b) What is the accounting procedure as depicted in the Manual of Instructions in respect of containers such as empty barrels , bags ,tins and drums etc. in stock.

(Marks 7+6=13)

Q No. 5(a) Define the Issue rate. Whether issue rate remain constant or it can be increased or decreased. If so, under what circumstances the issue rate can be increased or decreased? If an issue rate of an article of stock is appreciably less than the market rate, what precautions needs to be taken?

Q No. 5(b) Define "Storage Charges" and "Storage Rate".

(Marks 9+4= 13)

Q No. 6 Explain the procedure as enumerated in the Public Works Department Code for "Disposal of Stores"

(Marks 13)

PART B

Q No. 7 Keeping in view the Purchase Regulations of the Power Utilities please indicates whether the action taken in the following cases is right or wrong.

- (i) A Purchase Order of variable prices was issued. The Supplier has supplied some material after the expiry of the delivery period. The delayed supply was accepted by the SPC. Later on, the supplier has submitted his claim of variable prices as the price increase was after the expiry of delivery period on the plea that their delayed supply was accepted. The claim of variable prices has been accepted by the SPC.
- (ii) Post tenders negotiation relating to rates has been conducted by the Purchasing Authority.
- (iii) The Purchasing authority has approved to issue the Purchase Order on the 2nd lowest by ignoring the 1st lowest without the approval of the next higher authority. The variation in prices between the 1st lowest and 2nd lowest is up to 2% . However, detailed reason for ignoring the 1st lowest has been kept on record.

- (iv) A Purchase Order has been issued on D.G.S&D Rate Contract on a Supplier who is duly registered with D.G.S.&D. The Purchasing Authority has not obtained any Earnest Money from the Supplier.
- (v) Tenders received after the last date as notified for their receipt returned to the Tenderer immediately by the Superintendent (Purchase)

(Marks 1x5=5)

Q No. 8(a) Under which circumstances the earnest money/Security deposit taken from the firms shall be forfeited in part or in full.

Q No. 8(b) Describe the provision as enumerated in the Purchase Regulations of the Power Utilities regarding "Placement of Order on a Tenderer other than the Lowest".

(Marks 5+5=10)

Q No.9 Define Risk Purchase and also explain in detail the procedure as enumerated in the Purchase Regulation of the Power Utilities for making Risk Purchase .

(Marks 10)

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

PAPER VI

SESSION MARCH 2017

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

PART -A

- Q No. 1(a) Explain the provision regarding "Prohibition of Strikes and lock outs" under the Industrial Dispute Act, 1947.
- Q No. 1(b) 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.
- (Marks 5+5=10)
- Q No. 2(a) 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.
- Q No. 2(b) Explain the provision relating to "Taking part in Politics and Elections" according to HSEB Employees (Conduct) Regulations, 1984
- (Marks 6+6=12)
- Q No. 3(a) What are Industrial Disputes? Who can raise Industrial Dispute? Give details.
- Q No. 3(b) What are the conditions laid down in the Industrial Dispute Act, 1947 precedent to retrenchment of workmen?
- Q No. 3(c) Describe the provisions under Industrial Dispute Act, 1947 for payment of "Compensation to workmen in case of closing down of Undertakings".
- (Marks 4+4+4=12)
- Q No. 4 Answer the following:-
- (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)

P.T.O

- (ii) For how many days a 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 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) Is withholding /stoppage of increment of pay with cumulative effect a minor penalty under the HSEB (P&A) Regulations.
- (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) How much Penalty can be levied, under the Industrial Dispute Act, 1947, on a person who commits any unfair labour practice?

(Marks 1x6=6)

PART B

- Q No. 5(a) Who is an Occupier? Explain the responsibilities of occupier under the Factories Act, 1948.
 - Q No 5(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. 6(a) Explain the provision relating to "Fines" as enumerated in the Payment of Wages Act, 1936.
 - Q No. 6(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 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. 6(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. 7(a) Who are dependants of deceased workmen under Workman's Compensation Act, 1923.
- Q No. 7(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. 7(c) Is any portion of provident fund payable to a nominee after death of an employ is liable to attachment under any decree or order of court and if so up to what extent?

(Marks 5+5+4=14)

Q No. 8 Answer the following:-

- (i) A member of the 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 the 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)
- (ii) 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)
- (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) 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.
- (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).

(Marks 1x6=6)

P.T.O.

PART C

Q No. 9 Bring out the points of distinction between Memorandum of Association and **Articles of Association**.

(Marks 06)

Q No. 10(a) Mention the documents and papers that are to be filed with the Registrar **for the formation of a Company**.

Q No. 10(b) What are the provisions with regard to "special audits "of companies? Under **what conditions** can the Central Govt. order for special audits.

(Mark 5+6=11)

Q No. 11 Give the correct answer for the followings:-

- (i) The company auditor has a right of access to
 - (a) The company's books of costing
 - (b) The books of accounts and vouchers
 - (c) The statutory and statistical books
 - (d) All the above
- (ii) Under valuation or overvaluation of assets and liabilities is due to
 - (a) Clerical errors
 - (b) Errors of principles
 - (c) Fraudulent manipulation of accounts
 - (d) None of the above
- (iii) What does verification of assets involve?
 - (a) Physical verification
 - (b) Verification of their proper values
 - (c) Verifying that assets are free from any charge
 - (d) All the above

(Marks 1x3=3)