HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION, SEPT.-2013
SECTION OFFICER PART-I

PAPER: I
(Book Keeping and Commercial Accounting)

Time: 3 hours **Max. Marks: 100**

PART-A (Book Keeping)

(Objective Type Questions)

Q.1. Explain whether the following statements are True or False

(a) Rent outstanding account is a nominal account.

(b) Allowance made for prompt payment is called trade discount.

(c) Purchases book does not record all purchases of goods.

(d) Trial balance ensures arithmetical accuracy of the books.

(e) Wrong casting of subsidiary books does not affect Trial balance.

(f) Bank Reconciliation Statement is prepared to arrive at the bank balance.

(g) Decrease in the value of goodwill is called depreciation.

(h) Wages paid to workers for construction of office building is a Capital expenditure.

(i) Average due date is the arithmetic mean of all the due dates.

(j) A promissory note cannot be made payable to the bearer.

(1 mark each)

Q.2 From the following ledger balances extracted at the close of the trading year ended 31.3.2013, prepare final accounts, after giving effect to the under-mentioned adjustments:

	₹		₹
Capital as on 01.04.2012	50,000	Business Premises	55,000
Stock as on 01.04.2012	8,000	Furniture & fixtures	2,500
Purchases	20,000	B/R	3,500
Sales	80,000	B/P	2,500
Returns Inwards	1,500	Sundry debtors	20,000
Returns outwards	400	Sundry creditors	15,800
Wages	6,900	Packing machinery	4,500
Advertisement	5,500	Smith's loan (Dr.)	
Apprentice premium	1,200	@ 10% on 01.04.2012	5,000
Interest on Smith's loan	300	Investments	3,000
Drawings	3,000	Cash in hand	250
Office expenses	8,050	Cash at bank	3,500

Adjustments:

(1) Stock in hand on 31.03.2013, ₹ 7,000

(2) Apprentice premium is for 3 years.

(3) Interest on Capital is to be allowed @ 5% p.a.

(4) Interest on drawings ₹ 80.

(5) ₹ 5,000 out of advertisement expenses to be carried forward.

(6) Stock valued at ₹ 3,000 was distroyed by fire on 25.03.2013 but the insurance co. admitted a claim of ₹ 2,000, which was paid on April 01, 2013.

(7) The manager is entitled to a commission of 10% of net profit, calculate after charging such commission.

(8) Included in sales is an amount of ₹ 10,000 representing goods on sale or return, the customer still having the right to return the goods. The goods were invoiced at cost +25%.

(9) Stock included materials worth ₹ 1,000 for which bills had not been received and therefore, not yet, accounted for. **(25 marks)**

Q.3. Following are the transactions that took place between X and Y during the period from January 1, 2013 to June 30, 2013:

	₹
Balance due to X by Y as on Jan. 1	6,020
Goods sold by X to Y on Jan. 17	8,840
Goods sold by Y to X on Feb. 16 (Invoice April 1)	12,960
Goods returned by X to Y on Feb. 18 (out of goods purchased on Feb. 16)	1,120
Goods sold by Y to X on March 24 (Invoice May 1)	7,120
Bill drawn by Y on X at 3 months, accepted by latter on April 22	3,000
Cash paid by X to Y on April 29	5,000
Goods sold by X to Y on May 17 (Invoice June 1)	5,420
Goods sold by Y to X on June 22 (Invoice Aug. 1)	4,560

Draw an Account Current upto June 30, 2013 to be rendered by X to charging interest at 18% p.a. **(20 marks**

Q.4. Deva Ltd. charges depreciation on its Plant and Machinery @ 10% p.a. on written down value method. On 31st march 2012, the co. decides to adopt fixed instalment method of charging depreciation with retrospective effect from April 1, 2008, the rate of depreciation being 15%. On 1st April 2011, the P&M A/c stood in the books at ₹ 2,91,600. On 1st July, 2011, a sum of ₹ 65,000 was realized by selling a machine, cost of which on April 1, 2008 was ₹ 90,000. On Jan. 1, 2012, a new machine was acquired at a cost of ₹ 1,50,000.

Show Plant and Machinery A/c in the books of the co. for the year ended 31st March, 2012. **(20 marks)**

PART-B (Commercial Accounting)

Q.5. (Objective Type Questions)

(a) The revised format of Balance Sheet, given by MCA is effective w.e.f. .....

(b) A public limited company can prepare its Balance Sheet only in ..... form.

(c) Miscellaneous expenditure, not written off is the last item on the asset side of Balance Sheet. (True/False)

(d) ..... Committee of ICAI has brought out the study on Accounting in Power Sector.

(e) Extra-ordinary items have been defined in AS ..... **(1 mark each)**

Q.6. Give the revised performa of Balance Sheet as given by Ministry of Corporate Affairs, either with imaginary figures or with the details of Notes. **(10 marks)**

Q.7.(a) Name the various statutory and statistical books to be maintained by a public limited company.

(b) Annual Returns to be submitted by a company having share capital. **(10 marks)**

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS(PART-I)

Session SEPTEMBER,2013

PAPER NO. II

Time Allowed: 3 Hours **Max. Marks: 100**

Question No. 1: Prepare the Leave Account of an employee from the particulars given below and work out the Earned Leave and Half Pay Leave due to him on 1-1-2013. The official has opted for new revised leave rules:

1. Date of joining in service 4-12-1980(FN)
2. Resigned on 16-12-1981
3. Re-joined service on 1-3-1982 (AN)
4. Availed Earned Leave as under:
   - i) For 20 days from 8-4-1985
   - ii) For 51 days from 28-9-1993
   - iii) For 88 days from 5-7-2010
5. Availed Half Pay leave as under:
   - i) For 5 days from 24-6-1985
   - ii) For 60 days from 5-8-2009
6. Availed Extra ordinary leave as under:
   - i) For 60 days from 24-11-1984
   - ii) For 90 days from 9-2-2012
7. Maternity leave for 90 days from 1-4-1987
8. Commuted leave for 60 days from 1-9-1996
9. Suspension period from 1-4-2003 to 31-7-2003 treated as duty for the purpose of increment only.

(15 Marks)

Question No. 2:

(a) Mr. 'X' who recruited as as Assistant Architect as a fresh entrant w.e.f. 29-9-1992. He was drawing pay of Rs. 12400 as on 1-1-2006 in the functional pay scale of Rs. 8000-13500. Fix his pay as on 1-1-2013 in the light of HVPNL (Revised Pay) Rules, 2009 and Govt. instructions issued from time to time.

(10 Marks)

(b) A Senior Medical Officer working in the unrevised pay scale of Rs. 14300-18300 was drawing pay of Rs. 14700 plus Non Practising Allowance @ 25% and usual allowances as on 1-1-2006. As per HVPNL (Revised Pay) Rules, 2009 he was granted revised pay structure of Rs. 37400-67000+8700 Grade Pay. Fix his pay as on 1-1-2006 to 1-1-2013.

(5 Marks)

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

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

(ii) Calculate his revised Pension w.e.f. 1-1-2006 as per Haryana Civil Services (Revised Pension) Rules, 2009.

(10 Marks)

Question No. 4:

(a) Distinguish between Permanent Travelling Allowance and Conveyance Allowance.

(b) In what circumstances an employee transferred from one station to another does not get full transfer T.A.

(5+5=10 Marks)

Question No. 5:

(i) An employee remained in Police detention for a period more than 48 hours in connection with a private dispute case. If any departmental action is required to be taken against him as per provisions laid down in HSEB Employees (Punishment and Appeal) Regulations, 1990.

(ii) Can an order imposing a major penalty be passed without holding an enquiry?

(iii) What specific orders are to be passed by the Competent Authority while imposing penalty of reduction to lower scale?

(iv) Can an Appellate Authority enhance the penalty imposed on an employee on receipt an appeal and if so, what points are to be kept in view?

(v) The penalty of dismissal from service of an employee after suspension is set aside by the court of law. The Punishing Authority on considering the circumstances of the case decided to hold a further enquiry against him. Whether the employee will require to be reinstated or he will be remained under suspension during the period of enquiry?

(Marks 2x5=10)

Question No. 6: **Comments on the followings:**

(i) A son of NIGAM's employee brought up by the mother, judicially separated from NIGAM's employee gets a job without using his father's name, position

or influence in a firm, which has official dealings with the employee.

(ii) A NIGAM's employee displayed an election symbol on his personal motor Car.

(iii) An employee of NIGAM got published a Book of his poems through a publisher without prior permission of higher authorities.

(iv) A Group 'C' employee of NIGAM acquired a Life Insurance Policy for which annual premium is Rs. 25000/- without the approval of Competent Authority.

(v) An Accounts Officer of NIGAM undertook honorary work of maintaining accounts of a charitable institution without prior permission of NIGAM.

(Marks 2x5=10)

Question No. 7: (a) 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 as applicable from time to time.	

(6 Marks)

(b) Mr. 'A' was drawing pay of Rs. 19080+6400 Grade Pay from 1-1-2013 in the pay scale of Rs. 15600-39100+6400 Grade Pay. He applied for Half Pay Leave for 21 days from 1-2-2013 and opted not to subscribe to G.P.Fund. Work out the G.P.Fund subscription is to be made from his salary for the month of February,2013.

(4 Marks)

Question No. 8: (a) Mr. 'X' is drawing following emoluments w.e.f. 1-5-2013:

1.	Basic Pay	Rs. 5300/-
2.	Grade Pay	Rs. 1650/-
3.	Dearness Allowance	72%
4.	House Rent Allowance	20%
5.	Special Allowance	Rs. 200/-
6.	Conveyance Allowance	Rs. 300/-

7.	Fixed Medical Allowance	Rs. 500/-
8.	CCA	Rs. 120/-
9.	Washing Allowance	Rs. 60/-

Civil Court sent two attachment orders on 22-5-2013 and 3-6-2013 for Rs. 10000/- and Rs. 15000/- to be recovered @ Rs. 1250/- and Rs. 1500/- per month. Please calculate whether recovery of both attachment orders can be made simultaneously. If so, under what rule? **(5 Marks)**

(b) Mr. 'K' drawing pay Rs. 18000+6400 Grade Pay, had drawn Car Advance of Rs.2,00,000/- in 4/2005. Now he wants to sell the old Car for Rs. 95000/- and to purchase a new one for Rs. 4,00,000/- with Government loan. Outstanding loan and interest is Rs. 25000/- and 30000/- respectively. Calculate the admissibility of second loan as per rules/instructions issued from time to time. **(5 Marks)**

Question No. 9: Comment/Answer the followings:

i) A female Senior Assistant working in the office of the Deputy Commissioner, Panchkula had been called for from her home on Sunday for an urgent work in office, but she refused to come on the plea that it was a Holiday. Is her action according to rules?

ii) Mr. 'Z' was transferred from Chandigarh to Hissar in Public interest and he was relieved on 10-4-2013(AN). On 15-4-2013 he was sanctioned 10 days leave from 15-4-2013 to 24-4-2013. He joined in new office at Hissar on 29-4-2013(FN) after availing remaining joining time.

iii) 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.

iv) Mr. 'P' is appointed to NIGAM service afresh after a break in service from 10-12-2011 to 11-3-2013 and Competent Authority asked him to undergo a fresh medical examination. Whether the action of Competent Authority is in order?

v) State the authority who is competent to dispense with the requirement of Punjab Civil Service Rules.

vi) 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 Department accepted his representation and necessary correction was made in the service book.

vii) Is it necessary to prepare and preserve the office copies of contingent bills?

viii) 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.

ix) 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?

x) 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 1x10=10)

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS(PART-I)

Session SEPTEMBER,2013

PAPER NO. III

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

Question No. 1:

Write the Cash Book from the following transactions of the Executive Engineer "A" Construction Division for the month of June, 2013 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:

Date	Particulars of the transaction	Rs.
1-7-2013	Opening Balance:	
	(i) Notes and Coins	2000
	(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 29-6-2013. 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 30-6-2013 drawn in favour of Contractor 'X' in lieu of cancelled cheque for the work of "Constructing a School Building"	5000
	(x) Cheque No. 49 dated 29-6-2013 for payment to supplier towards purchase of office furniture	9000
2-7-2013	(i) Self Cheque No. 52 dated 30-6-2013 en-cashed	2400
	(ii) Delivered Cheque No. 51 dated 30-6-2013 to Contractor as well as Cheque for Rs. 9000 to Supplier.	
	(iii) Refunded security deposit to Contractor 'Y' by Cheque No. 53	8100
	(iv)En-cashed private self cheque dated 29-6-2013	
	(v) Purchased revenue stamps	50
	(vi)Supplier returns Cheque No. 49 dated 29-6-2013 as it is defective. It is cancelled and Cheque No. 54 issued in lieu.	

4-7-2013 (i) Received outstation Cheque No. 25 dated 24-6-2013 from a Party towards rent of leased land 6020

(ii) Cash found excess 35

5-7-2013 (i) Sent the Cheque received from Party on 4-7-2013 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

6-7-2013 (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

7-7-2013 (i) Issued postage stamps (Rs.150) & sold revenue stamps (Rs.50)

(ii) The Receipt Scroll received from Bank indicated that out-station cheque of Party sent to Bank on 5-7-2013 credited after charging Rs.50 bank commission.

8-7-2013 (i) Received by Assistant Engineer 'J' Sub Division rent of residential building in cash on 6-7-2013 and 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 the same day. Earnest Money refunded to Contractor'Z'byChequeNo.55.

15-7-2013 (i) Executive Engineer accounted for Rs.1900 out of Rs.2000 taken from Chest on 8-7-2013:

(a) Cartage charges of GI sheets 600

(b) Wages of Chowkidar for June, 2013 1300

(ii) Sale of tender forms 2000

20-7-2013 Paid to Contractor "A" 3rd on Account Bill for construction of Staff quarters by Cheque No. 56 against a estimated cost of Rs. 250000 as detail below:

(i) Total value of work actually measured up to date 120000

(ii) Total up to date advance payments 20000

(iii)Total payments made in two previous on account bills 85000

Recoveries: Besides Security Deposit, Vat, Income tax & Labour cess as applicable.

(a) Value of timber supplied in May, 2013 17000

(b) Recovery from Contractor advised by another Division 500

(c) Material supplied for "Constructing a Hospital" 900

25-7-2013 (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 31-3-2013, 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

29-7-2013 (i) Drew salary of Executive Engineer and staff by cheque:

Gross Amount			31500
Recoveries:	Income Tax	Rs. 1500	
	General Provident Fund	Rs. 2300	
	House Building Advance	Rs. 2500	
	GIS	Rs. 1200	
	Advance of Pay	Rs. 700	
	Licence 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. **(20 Marks)**

Question No. 2

Prepare the 2nd Running Account Bill of Contractor 'X' for Construction of Residential Quarters from the following data:

1. Details of payments made in the Ist Running Account Bill:

(i) Earth work 5000 Cum at Rs.150 per cum

(ii) Cement Concrete work in foundations 200 cum at Rs.880 per cum

(iii) Brick work in cement superstructure 220 cum at Rs.2250 per cum

(iv) Advance Payment of Rs.40000 for "RCC work for Roof" was made for work done but not measured.

(v) Secured Advance for following materials brought to site of work:

(a) 2 lakhs bricks market rate being Rs. 5000 per thousand.

(b) 60 wooden Planks market rate being Rs. 1200 per plank.

(c) 3000 cum of ballast market rate being Rs.300 per cum.

(vi) Rs.5000 were withheld and kept in the accounts of the work pending clearance of site.

2. The contract provides for premium of 60% over the unit rates.

3. Detail of work done and other transactions after the Ist on Account Bill:

(a) (i) Cement Concrete work in foundations 600 cum.

(ii) Brick work in cement in super structure 500 cum.

(iii)RCC work for Roof 1000 cum at Rs. 3000 per cum.

(iv)Supplying and Stacking of road metal 200 cum at Rs. 300 per cum.

(b) The brick work in cement is to be paid at part rate of Rs.2000 per cum as bricks used in the entire work were of inferior quality.

(c) Deduct 10% for voids in respect of supply of road metal.

(d) Rs. 5000 withheld in the Ist Running Account Bill are to be released.

(e) (i) Advance payment of Rs. 30000 is to be allowed for wood work done but not measured.

(ii)Further Secured Advance on 2 lakhs of bricks brought at site of work is also to be allowed in this bill.

4. Consumption of bricks is 350 nos. per cum. 80 cum of ballast is required for 100 cum of cement work in foundation and roof.

5. Following further recoveries are to be made from the IInd on Account Bill:

(a) Security Deposit, Vat, Income Tax and labour cess at prescribed rates of the value of work done and measured, but in the previous bill recovery was made erroneously on the amount (K) of that bill.

(b) Water Charges at the rate of 1% is also to be deducted.

(c) Interest on mobilisation advance relating to another work Rs. 5000.

(d) 20 tonnes of MS Bars issued from stock at Rs. 30000 per tonne, out of which one tonne left in cut pieces could not be used on the work.

(e) Labour engaged on behalf of the contractor to rectify defects in work Rs.2200.

(f) Hire charges of concrete Mixer not stipulated in the contract for 20 days. Economic rate Rs.150 per day, but normal rate is Rs.120 per day.

(15 Marks)

Question No. 3: 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:-

i) A Divisional Officer refuses to pay a claim of a contractor for a certain item inadvertently omitted from the final bill on the ground that the contractor had added in his own handwriting on the final bill that the payment was received full and final settlement of all demands.

ii) A lump-sum contract for construction of a building according to prescribed drawings and specifications included a price variation clause in respect of bricks. The contractor used 6 lacs bricks against 5 lacs provided for in the departmental estimate of the work and there had been a rise of Rs. 10 per thousand in the price of bricks. The contractor claimed full cost for additional one lac bricks used and difference in price for 5 lacs bricks @ Rs.10 per thousand bricks.

iii) A contract for construction of a building was awarded to a contractor in March,2012 at 15% below the estimated rates, which were based on the schedule of rates in force at that time. The schedule of rates were revised upwards from 23-10-2012. The site was handed over to contractor on 15th November, 2012. The contractor claims that he should be paid at the revised schedule of rates , as the site was handed over to him only in November, 2012.

iv) Machinery worth Rs. 25000 was ordered and received in January, but payment thereof was deferred till next financial year for want of funds.

v) The Divisional Officer orders that the earnest money received from the contractors on the day of opening the tenders need not to be entered in the cash book of the division as the same may have to be refunded on that very day.

vi) A contractor was paid advance payment of Rs. 6 lacs for a work on 10th June. For more quantity of work done, but not measured for the same item of work, he was paid a further advance payment of Rs. 7 lacs on 15th July. After making detailed measurements in July and November, these advance payments were adjusted on 8th December and 10th January respectively after obtaining sanction of the Chief Engineer.

vii) After dispatch of the monthly Cash Account of the Sub-Division to the Divisional Office, the SDO detects as mistake in a Cash Book. He prepares a fresh Cash Account after correcting

the mistake in Cash Book and forward the same with request to the Divisional Officer that the Cash Account previously submitted may be returned to him and substituted by the fresh one.

viii) On being asked why a measurement book has entries of later dates on earlier pages than those of earlier dates the officer, who wrote it up, explains that some pages originally left blank inadvertently were later used by him.

ix) A Head of office applied for G.P.Fund advance and sent his application with service postage stamps.

x) Government of India requested to Haryana to send particular material worth Rs. 2000/- being manufactured at Gurgaon. The Deputy Commissioner, Gurgaon sent the required material to the Government of India, New Delhi and asked for the payment of Rs. 2000/- be sent through demand draft.

(Marks 1x10=10)

Question No. 4: Enumerate in detail the guiding principles which a Sub Divisional Officer should observe in preparation, examination and payment of a Contractor's bill. **(10 Marks)**

Question No. 5: Describe briefly the responsibilities of DDO, 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 Marks)**

PART-B

Question No. 6: Describe the procedure for calling different kinds of tenders as laid down in HSEB (Purchase) Regulations, 1974. **(15 Marks)**

Question No. 7: (a) The Executive Engineer while verifying stock, notices shortage of 20000 bricks and 40 pick-axes. State how this shortage will be adjusted?

(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?

(c) What instructions should be issued by the Head of Department regarding maintenance of price inventory?

(Marks 5x3=15)

Question No. 8: **Keeping in view the provisions of the rules, please indicate whether the action taken in the following cases is right or wrong:-**

(a) Condemned store of Rs. One lac was sold by open auction.

(b) Security Deposit of a Contractor has been included in his personal account in the ledger.

(c) An expenditure of Rs. 1000 incurred on distributing sweets to labourers on the completion of Government Hospital is charged to office contingencies of the Division.

(d) A Contractor was paid for his labourers engaged through him on the basis of Muster Rolls prepared from entries recorded in the Measurement Book.

(e) A Divisional Officer sells certain stores on credit to a Municipal Committee for Rs. 50000/- and takes credit for Rs. 500/- as supervision charges under Revenue.

(Marks 1x5=5)

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HARYANA POWER UTILITY
Departmental Accounts Examination for Section Officers Part-I
Session September, 2013

PAPER-IV

Time Allowed: 3 Hours **Maximum Marks-100**

Q.no. 1 Define the following:-

(i) Token Demand
(ii) Vote on Account
(iii) Committee on Estimates.
(iv) Supplementary Appropriation.
(v) Consolidated Fund of the State. **(Marks - 5x2=10)**

Q.no. 2 Explain the following:-

a) Where re-appropriation is not admissible.
b) Objects of statement of Excesses and Surrenders.
c) Limitations of Budgetary Control **(Marks - 3x5=15)**

Q.no. 3 Explain the procedure for reconciliation between the books maintained in the FA/Hqrs. office and divisional accounts to be followed in FA/Hqrs office and monthly returns to be submitted by depositing and Drawing Officers in respect of Collection Account. **(Marks - 10)**

Q.no. 4 Discuss the provisions of Electricity Act, 2003 in respect of the following :-

(i) Qualifications for appointment of Chairpersons and Members of State Commission.
(ii) Objects of State Advisory Committee.
(iii) Accounts and audit of State Commission.
(iv) Provision of subsidy by State Government.
(v) Functions of State Load Dispatch Centres. **(Marks - 5x3=15)**

Q.no. 5 Describe functions of the Haryana Electricity Regulatory Commission. **(Marks- 5)**

Q.no. 6 State the competency of various authorities in respect of the following: (Name of company should also be mentioned before starting the question and Delegation of Power (DOP) may be mentioned as existing in their company.)

(i) Power of Chief Engineer under DOP:-
   (a) To convey Administrative Approval for capital expenditure on works other than residential buildings forming part of Project.
   (b) To accept tender for the execution of work by contract (other than civil works).
   (c) To convey Administrative Approval for petty works and special repair (other than residential buildings)

(ii) Power of SE under DOP:-
   (a) To convey technical sanction to detailed estimates for augmentation of sub stations.
   (b) To sanction deposit works.
   (c) To purchase items of steel against specific works of construction organization.
   (d) To convey technical sanction to detailed estimates of works chargeable to project/scheme specifically sanctioned by competent authority.

(iii) Power of XEN under DOP:-
   (a) To convey technical sanction to the detailed estimates for preliminary survey to the preparation of the schemes.
   (b) To issue work order for works/ repairs without calling quotations
   (c) To sanction compensation for the electrocution of cattle under Workman Compensation Act.

(Marks – 10x1=10)

Q.no. 7 Answer the following:-

(i) Minimum amount for which a cheque can be issued.
(ii) What period has been prescribed to prefer claim of traveling allowances including daily allowance?
(iii) Whether Local authority, Govt. Company or Corporation may maintain deposit accounts with Government Treasuries for keeping their surplus funds as interest bearing deposits.
(iv) What elements are necessary before Public money can be spent on any object or work?
(v) When sanction to the recurring expenditure terminates?
(vi) Whether the cheques issued against letters of credits/assignments can be encashed directly from the Bank.
(vii) The date on which Haryana Electricity Reform Act came into force.
(viii) Who audit the accounts of Haryana Electricity Regulatory Commission and expenditure of audit is paid by which authority?
(ix) Define Cash Budget.
(x) Explain main divisions of the Consolidated Fund.
(xi) The date on which Electricity Act 2003 came into force.
(xii) A Head of office sent a class iv employee having 20 years service to draw a bill of ₹ 20,000/-. The employee drawn the amount of bill and did not return to office. Comments.
(xiii) Please state the main classes of Local Funds?
(xiv) Define Administrative Approval.
(xv) The power of interpreting, changing and relaxing the Punjab Financial Rules is vested in which Department of the Government.

(Marks – 15x1=15)

Q.no. 8 . The following are the balance sheets of XYZ Limited as on 31st March, 2012 and 31st March 2013:-

Liabilities	31.3.2012 ₹	31.3.2013 ₹
Share Capital	9,00,000	12,00,000
General Resume	1,50,000	2,00,000
Debenture Redemption Reserve	2,00,000	2,00,000
Profit and Loss (Appropriation) Account	50,000	98,500
14% Debentures	5,00,000	3,00,000
Creditors	3,90,000	4,60,000
Provision for Taxation	70,000	1,00,000
Proposed Dividend	1,08,000	1,65,000
Provision for Corporate Dividend Tax	10,800	16,500
	23,78,800	27,40,000

Assests	31.3.2012 ₹	31.3.2013 ₹
Building	7,00,000	6,60,000
Machinery	4,50,000	6,70,000
Short Term Investments	2,00,000	3,50,000
Inventories	3,50,000	4,20,000
Debtors	4,40,000	3,00,000
Cash at Bank	2,18,800	3,30,000
Prepaid expenses	20,000	10,000
	23,78,800	27,40,000

The following additional information is given to you:-

Debentures (i) ~~Debtors~~ were redeemed at a premium of 10%.

(ii) Taxes paid during the year amounting to ₹ 1,40,000/-

(iii) A machine which appeared at a written down value of ₹ 80,000 was sold for ₹ 1,30,000 and new machines worth ₹ 3,60,000 were acquired during the year.

Prepare funds flow statement showing changes in working capital.

(Marks - 20)

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION, SEPT.-2013

SECTION OFFICER PART-I

PAPER: V

Time: 3 hours **Max. Marks: 100**

Note: Part A and B are compulsory for all Candidates

PART-A

Q.1.(a) Explain the complete procedure for adjustment or refund of Consumer's Security Deposit with reference to the Book in which it exists. **(6 marks)**

(b) What are the instructions regarding Lapse of Consumer's Security Deposits and repayment thereof after lapse. **(4 marks)**

Q.2 In order to avoid misappropriation of Nigam's Revenue /cheating of consumers by the Nigam's employees, explain the prescribed checks which are required to be exercised by all the officers/ officials concerned working in the operation sub division/sub office relating to the Consumer's Accounts according to their duties and responsibilities. **(10 marks)**

Q.3. What are the instructions which will be followed for conducting the audit of Consumer's Accounts? Also explain the procedure for checking of each and every records with reference to the prescribed book. **(10 marks)**

Q.4. Write short note on the following

(a) Explain the Regulations for the conduct of the Audit of Receipts as mentioned in the P.F.R.

(b) Explain the procedure for adjustment of under-charges and over-charges relating to the consumer's accounts and their recoveries or refunds, as the case may be. **(5 + 5 marks)**

Q.5. Please state whether the following statement are right or wrong

(a) Entries of overcharges noticed after closing of accounts were rectified by making necessary correction in the Consumer's ledger.

(b) S.D.O(OP) Sub Division has opened the chest in the presence of the Cashier but locked it in the absence of the Cashier.

(c) The SDO (OP) sub division has strictly ordered that the Remittance Register should be shown to him daily in the morning irrespective of the fact whether any amount has to be remitted or not.

(d) The posting of realization in the Consumer's ledger should be made from the duplicate copies of the receipts and not from the entries made in the Consumer's Cash Received Book.

(e) S.D.O(OP) sub division has entrusted the duty of checking of totals o other posting etc. in Consumer's ledger to the Cashier as the ledger clerl is on leave. **(1x5 =5 marks)**

PART-B

Q.6.(a) When the accuracy of Energy Meter is considered to be correct/in orde ?Discuss the procedure to be followed when a meter is challenged?

(b) 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 t accuracy of the meter was 400 units. Work out the chargeable consumptio It may also be stated whether in this case the consumer shall be charged f extra units or will be given any refund. **(5+5=10 marks)**

Q.7.(a) Explain the provisions as mentioned in the Schedule of Tariff considering the request of L.T.Industry consumer for Tempora Disconnection of Supply.

(b) Discuss the provisions regarding levy of monthly minimum charges on temporary disconnection. **(5+5=10 marks)**

Q.8.(a) Calculate the energy bill of a consumer with the following particulars for the month of August, 2013.

Particulars of a Consumer

Connected Load	**550 KW**
Contract Demand	**500KVA**
MDI reading	**530 KVA**
Nature of supply	**Steel Rolling Mill(Industry fall out of limit of MC)**
Supply on	**3.3kV**
Reading	**100000 kwh**
	120000 kVah
Power Factor	**0.90**
Period	**1 month**

[redacted]

(10 marks)

(b)Briefly discuss the instructions regarding penalty for unauthorized extension of Load in the following cases:-

1) LT industrial consumer where there is no change in category involved
2) LT Industrial Consumer where change of category from LT o HT is involved **(5 marks)**

Q.9. Answer the following:

(i) Which category of tariff is applicable in respect of electric connection given to working woman hostel run by Red Cross and Social Welfare Department

(ii) On site checking of the Agriculture supply it has been found that although the consumer has installed the required capacity of shunt capacitor yet it was not found in working condition. Indicate the rate at

which the surcharge shall be levied and the period for which it would be levied.

(iii) What is PLEC and what is the formula for working out the permissible consumption in kVAh in respect of HT Industrial Supply.

(iv) What is the rate of MMC in respect of LT Industrial Power supply where the load is up to 20 KW

(v) 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. **(1x5 =5 marks)**

PART-C (Regulator Affairs)

For HVPNL Candidates

Q.10. Answer/ Comments on the following:

(i) When the HERC (Terms and Conditions for determination o Transmission Tariff) came into force.

(ii) A transmission licensee made expenditure on replacement of old asse and consider after writing off the entire value of the original asset fron the original capital cost.

(iii) Define "Additional Capitalization "according to HERC (Terms an conditions for determination of Tariff for Generation, Transmissior wheeling and distribution and retail supply under Multi Year tari framework) Regulations 2012.

(iv) Can a Commission review its order or decisions on its own or on th application of the Party? If yes, within which period it can review i order / decision.

(v) Whether the Transmission LICENSEE is required to submit its AR for Transmission Business and SLDC business separately to tl Commission or in the combined form as both the business are und control of Transmission Company. **(1x5 =5 marks)**

Q.11.(a) What are the components for determination of Tariff of the Transmissi Licensee for Transmission Business and SLDC Business according to t

HERC Tariff Regulation 2012? Also explain the Connection Charge.

(5 marks)

(b) Explain about the formation of State Advisory Committee and its objects.

(5 marks)

PART-C (Regulator Affairs)

For UHBVNL AND DHBVNL Candidates

Q.12. Answer/Comments on the following:

(i) When the HERC (Terms and Conditions for determination of Tariff) came into force.

(ii) Define "Additional Capitalization "according to HERC(Terms and conditions for determination of Tariff for Generation, Transmission, wheeling and distribution and retail supply under Multi Year tariff framework) Regulations 2012.

(iii) Can a Commission review its order or decisions on its own or on the application of the Party? If yes, within which period it can review its order/decision.

(iv) When the HERC(Conduct of Business) Regulation came into force.

(v) How much time is required by a licensee to file an application to amend its tariff appropriately? **(1x5 =5 marks)**

Q.13(a) Explain the functions of the HERC **(5 marks)**

(b) What are the components for determination of Tariff of the Distribution Licensee for Retail supply business according to the HERC Tariff Regulation 2012? **(5 marks)**

PART-C (Regulator Affairs)

For HPGCL Candidates

Q.14.

(i) When the HERC (Terms and Conditions for determination of Tariff) came into force.

(ii) Define "Additional Capitalization "according to HERC (Terms and conditions for determination of Tariff for Generation, Transmission, wheeling and distribution and retail supply under Mufti Year tariff framework) Regulations 2012.

(iii) Can a Commission review its order or decisions on its own or on the application of the Party? If yes, within which period it can review its order/decision.

(iv) A Generating Company refused to refund the excess amount deposited by a person.

(v) How much time is required by a licensee to file an application to amend its tariff appropriately?

(1x5 =5 marks)

Q.15(a) What are the components for determination of Tariff for Generation Business according to the Tariff Regulation 2012? **(5 marks)**

(b) Whether the Commission shall be entitled to impose fines and charges etc. if so up to what extent? **(5 marks)**

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Departmental Accounts Examination for Section Officers Part-I
Session August, 2014

Time Allowed: 3 Hours

Maximum Marks-100

Paper I
(Book Keeping and Commercial Accounting)

PART-A (Book Keeping)
(Objective Type Questions)

Q. 1. Explain whether the following statements are true or false?

a) Under or overcast of a subsidiary book is an example of error of commission.
b) Cheque issued but not presented for payment reduces the balance as per pass book.
c) A trial balance can be drawn only at the end of the year.
d) A bill of exchange is a conditional document.
e) All direct expenses are charged to profit & loss a/c.
f) Salary outstanding account is a personal account.
g) Provision for discount on debtors will always show a credit balance.
h) Revenue is said to be earned only when cash is received.
i) Bank account is a Real account
j) Trade discount is not recorded in books of accounts.

(Marks 10 X 1 = 10)

Q.2.

From the following balances of Mr. Anil, prepare a trading and profit and loss account for the year ending 31st March, 2014 and a balance sheet as on that date after making the following adjustments.

TRIAL BALANCE

Particulars	Dr. Amount Rs.	Cr. Amount Rs.
Capital account		90,000
Drawings	7,600	
Purchases	89,470	
Purchase return		4,240
Sales		1,49,840
Sales return	2,820	
Stock (1.4.13)	11,460	
Salaries and wages	6,280	
Buildings	25,000	
Freight charges	16,940	
Office expenses	1,340	
Carriage inward	2,310	
Printing and Stationery	660	
Postage and telegrams	820	
Bad debts	1,400	
Bad debts reserve (1.4.13)		3,240
Taxes and insurance	1,300	
Bills receivable	1,240	
Sundry debtors	62,970	
Discount account		190
Sundry creditors		16,980
Cash at bank	12,400	
Cash in hand	2,210	
Office furniture	3,500	
Travelling expenses	9,870	
Addition to building	7,000	
Rent recovered		2,100
	2,66,590	2,66,590

Adjustments:

1. Depreciation on --- Building at 2.5%
   Furniture at 5%
2. Reserve for bad debts to be made up to Rs. 4,000.
3. Rent recoverable Rs. 400.
4. 6% interest is to be allowed on capital.
5. The unexpired insurance amounted to Rs, 440.
6. Salaries outstanding for March, 2014 was Rs. 770.
7. The value of stock on 31st March 2014 was Rs. 14,290.

(Marks 25)

Q.3.

Enter the following transactions in triple column cash book of Singla Traders.

2014

Mar. 1	Started business with cash	19,000
Mar, 1	Deposited in the bank	14,000
Mar. 2	Purchased office equipment	1,000
Mar. 4	Cash purchases, issued cheque	2,500
Mar. 8	Received cheque from Banwarilal on account	3,250
Mar. 10	Cash sales, received cheque	1,270
Mar. 15	Office expenses	275
Mar. 25	Office rent paid by cheque	300
Mar. 28	Received cheque from Visal and endorsed the same to Parveen	400
Mar. 30	Paid advance income-tax by cheque	575
Mar. 31	Deposited into bank, balance of cash in excess of Rs. 300	

(Marks 20)

Q.4.

A firm found that its trial balance on 31st December 2013 did not agree. The difference (excess debit) of Rs. 250 was carried to a suspense account and the books were closed. On going through the books, you find that :

(a) The total of a page of sales return book was carried forward as Rs. 425 in place of Rs. 452.
(b) An item of sales to Ram was posted as Rs. 206 in place of Rs. 296.
(c) Cash sales of Rs. 400 were not posted to sales account.
(d) Depreciation of machinery amounting to Rs. 350 was not posted to Depreciation account.
(e) Goods for Rs. 227 purchased from Narayan were omitted to be posted to his account.
(f) Shiva paid Rs. 470 in full settlement of his account but it was posted as Rs. 407 to his account.
(g) Purchase book was overcast by Rs. 10.

Pass necessary journal Enteries and prepare the suspense account.

(Marks 20)

PART – B (Commercial Accounting)

Q.5. (Objective Type Questions)

(a) According to Section _____ of Companies Act, 1956, every company is required to maintain a register of debenture holders.
(b) Agenda book is one of the _____ book to be maintained by a company.
(c) Research Committee of ICAI came into existence in _____
(d) Full form of ESAAR is _____
(e) Maintenance of books of accounts and other books and papers in electronic mode is permitted and is _____

(Marks 5X1 = 5)

Q.6. As per the provisions of Sections 159,160 and 161 of the Companies Act, 1956, write a detail note on other Annual Returns.

(Marks 10)

Q. 7. A 'study on Accounting in Power Sector' brought out by the Research Committee of ICAI revealed that there is considerable divergence between the Accounting Principles and Policies being currently followed in Power Sector, particularly in respect of ESAAR and GAAPs. Discuss.

(Marks 10)

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS(PART-I)

AUGUST,2014

PAPER NO. II

Max. Marks: 100

Time Allowed: 3 Hours

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

QUESTION 1: Comment on the followings:-

(i) A lady teacher was employed on contract. After two years service, she applied for maternity leave. The competent authority turned down her request on the ground that there is no such provision in her contract agreement regarding maternity leave.

(ii) 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.

(iii) A candidate to the post of clerk was asked by the Competent Authority to produce a medical certificate of fitness for entry into Government service. He was declared unfit by the Medical Authority. However, competent authority appointed him on the plea that the appointment is for three months only.

(iv) A Government employee was reduced to lower post as a measure of penalty. The higher post was filled in substantively immediately.

(v) An Accounts Officer of the Finance Department, Haryana was working in the Health Department. The Director Health Services sanctioned and paid him an honorarium of Rs. 2000/- for a work of an occasional and intermittent in character.

(vi) A Junior Engineer of HVPNL was removed from service after enquiry as per Haryana State Electricity Board Employees (Punishment and Appeal) Regulations, 1990 for misappropriation of Government stores. Taking into consideration his family circumstances, it was proposed to sanction him a compassionate

allowance equal to what would had been admissible to him, if he had been retired on medical certificate.

(vii) A HVPNL employee due to retire on 31-7-2014 took 160 days earned leave from 1-2-2014. He was due his annual increment w.e.f. 1-7-2014. 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.

(viii) An HVPNL employee was injured while performing duties of special risk. He submitted application for grant of Injury Pension after more than five years from the date of injury.

(ix) Mr. 'A' an employee who was in receipt of Permanent Travelling Allowance performed a journey beyond his sphere of duty for three days and claimed T.A./D.A. in addition to the permanent travelling allowance.

(x) Both husband and wife in the service of Haryana Govt. are transferred at the same time from Chandigarh to Rohtak. Both of them preferred travelling allowance claims as independent Govt. employees.

(Marks 1x10=10)

QUESTION 2: Prepare the Leave Account of Mr. 'A' an employee of HVPNL from the particulars given below who has opted the new leave rules and work out the Earned Leave and Half Pay Leave due to him on 1-1-2014 :

1. Date of joining in service — 04-12-1980 (AN)
2. Resigned on — 16-12-1982
3. Re-joined service — 01-08-1983
4. Date of Retirement — 31-12-2013
5. Availed earned leave from 10-6-1987 for 45 days, from 21-6-1994 for 61 days and from 5-8-2012 for 80 days.
6. Availed half pay leave for 31 days from 2-12-1994, for 48 days from 15-7-2004.
7. Availed Extra Ordinary leave for 90 days from 1-8-2010 with medical certificate and for 120 days from 5-6-2011 without medical certificate.
8. Commutted leave for 60 days from 1-9-1996.

9. Suspension period from 1-4-2003 to 31-7-2003 treated as duty for the purpose of increment only. **(Marks 15)**

QUESTION 3: An official of HVPNL under suspension is sanctioned a subsistence allowance based on the following emoluments:-

Basic Pay	Rs. 18000 p.m.
Grade Pay	Rs. 4600
Special Allowance	Rs. 480
Conveyance Allowance	Rs. 600
Dearness Allowance	100%
House Rent Allowance	20%
CCA	Rs. 120
FMA	Rs. 500

Calculate the amount of maximum subsistence allowance admissible in the first year and also after one year in case the suspension is prolonged due to (i) delay attributable to the Department in finalizing his case and (ii) continued refusal of the official to participate in the enquiry against him? **(Marks 10)**

QUESTION 4: Mr. 'A' was appointed as a Clerk in HVPNL w.e.f. 1-5-1990 and he was confirmed at this post on 1-5-1992. He was promoted as Assistant in the pay scale of Rs. 5000-8000 w.e.f. 7-10-2012. His date of retirement on superannuation is 30-6-2019, but he applied for Invalid Pension w.e.f. 31-12-2013 (A.N.) due to bodily infirmity while he was drawing basic pay of Rs. 18650 plus Rs. 3200 Grade Pay w.e.f. 1-1-2013. Explain on which terms and conditions Invalid Pension will be granted to him. Also work out the Pension, Family Pension, Death-cum-Retirement Gratuity and Commuted Value payable to him. **(Marks 10)**

QUESTION 5: (a) Indicate the cases in which no claim of pension is admissible. **(Marks 5)**

(b) What are the responsibilities of Drawing and Disbursing Officer in disbursement of the pay and allowances? **(Marks 5)**

(c) What T. A. in admissible to an employee on transfer? **(Marks 5)**

QUESTION 6: (a) What are the duties and responsibilities of an employee of HVPNL as per Haryana State Electricity Board employees (Conduct)

Regulations, 1984. **(Marks 5)**

(b) A class-III NIGAM employee requests for permission for reading the news on television and accept remuneration payable for this wor Indicate the authority whose permission is required for this purpose?**(Marks**

(c) A HVPNL officer sanctioned a contract to a company in which his son is working as Director after following the official procedure. **(Marks 2)**

(d) Mr. 'A' working in the HVPNL refused to work overtime. **(Marks 2)**

QUESTION 7: (a) Which penalties are not amount to a penalty within the meaning of penalty under Haryana State Electricity Board Employees (Punishment & Appeal) Regulations, 1990? **(Marks 5)**

(b) After the conclusion of the enquiry, what documents contain in the Enquiry Report? **(Marks 3)**

(c) In which circumstances an appeal for revision is withheld by the Controlling Officer? **(Marks 3)**

(d) What is the difference between 'Removed from service' and 'Dismissal from service'? **(Marks 2)**

QUESTION 8: (a) In which manners drawal from G.P.Fund is admissible? **(Marks 5)**

(b) Whether a female employee of HVPNL may exclude her husband from her family for receiving final payment of provident fund standin in her credit after her death? **(Marks 3)**

(c) Whether G.P. Fund final payment is to be made to the subscriber's posthumous child? If so, how it can be made? **(Marks 3)**

(d) Whether TDS is to be deducted on the amount of interest earned on the G.P. Fund accumulations by the subscriber after the date of quitting the service? **(Marks 2)**

(e) What subscription of G.P. Fund is to be made in the following cases:- (i) If the subscriber is on duty for part of a month and or leave other than on full pay for the remainder of that month.

(ii) If a subscriber dies during the course of a month. **(Marks 2)**

XXXXXXXXXXXXXX

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTIONOFFICERS(PART-I)

AUGUST, 2014

PAPER NO. III

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

QUESTION 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:-**

(i) A Head of Department requested his Administrative Department to enhance the amount of Permanent Advance, as the amount already sanctioned is not sufficient to meet his urgent expenses due to increase in rate of various items. The Administrative Department acceded to his request and sanctioned increased amount of advance, as demanded.

(ii) A cheque for Rs. 25000/- drawn on 1-9-2013 which was presented for encashment at the Bank on 10-12-2013 was refused payment on the grounds having become time barred as it was presented after the expiry of 3 months.

(iii) A class-IV Govt. employee proceeded on leave from 1-6-2014 to 20-7-2014 and he requested to the Drawing and Disbursing Officer that his salary for the month of 6/2014 be remitted to him by Money Order at Govt. expenses.

(iv) A Divisional Office drawn contingent charges and grant-in-aid in one contingent bill form.

(v) Private building which was hired for use as residence was not included in the Register of Rents by the Divisional Office.

(vi) Divisional Accountant returned the bill of a Contractor with the objection that Administrative approval of the work given during the year 2013-14 was operative till 31-3-2014.

(vii) 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.

(viii) Superintending Engineer of P.W.D. allowed to accept tenders in a certain construction work of School Building without earnest money.

(ix) No Muster Roll was kept by the Sub Divisional Officer for closing of breaches in the rainy season.

(x) An error in the recorded expenditure of a work in the Register of Works comes to light after its accounts have been closed.

(10)

QUESTION 2: 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:-

Opening Balance:

		Rs.
(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
	Deductions:	
	(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) Recoveries:	
	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.	

(20)

QUESTION 3: **Prepare the IInd Running Account Bill of M/S Mehra & Sons for construction of building of Government College from the following data please:-**

Sr. No. Item of work	Rate Rs.	As per Ist RA Bill. Rs.	Up-to date Rs.
1.Earthwork in excavation	2000 per 1000 cft	200000	600000
2. Lime Concrete work in foundation	600 per 100 cft	60000	240000
3.Brickwork in lime foundation	800 per 100 cft		80000
4. Brickwork in cement	720 per 100 cft	---	24000
5. Woodwork	120 per cft		9600
6. Tiled Roofing	200 per 100 cft		10000

Advance payment of Rs. 10000 and Rs. 8000 respectively was made on items (iii) and (iv) in the Ist. Running Account Bill. Maximum Secured Advance at 75% of full rates had also been allowed on the following materials in the first bill:-

Bricks	200000	Market value Rs. 1600 per 1000.
Wooden Planks	320	Market value Rs. 960 per plank.

The Contractor subsequently brought a further consignment of 64000 bricks and 160 planks to site on which also Secured Advance would be admissible. The quantities utilised on the work are to be calculated on the basis that 1080 bricks would be consumed in 100 cft of Brickwork and 1 plank will give 2.1/2(two and half) cft of woodwork. Percentage fixed for deduction of Security Deposit is 10%.

In the 2nd Bill, the following further deductions are also to be made:-

(i) Value of 60 Bags of cement supplied to the contractor at Rs.140 per bag.

(ii) Hire charges for Tools and Plant – Rs.2100

(iii) Balance recoverable in respect of another work – Rs. 2870

(iv) Income Tax 2%. **(15)**

QUESTION 4: "Every Govt. employee incurring or sanctioning expenditure from the revenues of the State should be guided by high standards of financial propriety." Discuss it. **(10)**

QUESTION 5: **Distinguish between the following please:-**

(i) Charged Expenditure and Voted Expenditure.
(ii) Administrative Approval and Technical Sanction.
(iii) Rate of Cost and Inclusive Rate of Cost.
(iv) Issue Rate and Market Rate.
(v) Storage Charges and Supervision Charges.

(10)

PART – B

QUESTION 6:(a) What instructions should be observed regarding dead stock?

(8)

(b) Specify the instructions to be followed for writing-up Half Yearly Register of Stock?

(7)

QUESTION 7:(a) Describe the procedure for processing of tenders as per provision laid down in Haryana State Electricity Board(Purchase) Regulations,1974?

(10)

(b) How the discrepancies in quantities and losses should be dealt with ?

(5)

QUESTION 8: **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 sold obsolete stock to the Public on book value and supervision charges were not charged.
(ii) Certain small articles of furniture, which had been received free of cost are found missing during verification of Stock at a Rest House.
(iii) 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.
(iv) Tools & Plant ledger is prepared in Divisional office.
(v) All entries in the 'Abstract of Stock Issues' are made in red ink.

(5)

THE END

Departmental Accounts Examination for Section Officers Part-I
Session August, 2014

Paper-IV- Formulation of Budget, Budgetary Control and Banking Instructions.

Time Allowed: 3 Hours **Maximum Marks-100**

Q. 1. Define the following:

(i) Contingency Fund of the State.
(ii) Disbursing Officer.
(iii) Budgetary Control
(iv) Vote of Credit.
(v) Flexible Budget..

(Marks 5x2=10)

Q. 2. Explain the:-

a) Responsibilities of the Head of the Department to prevent expenditure in excess of a grant.

(Marks 5)

b) Explain the procedure for keeping record of cheques issued to be followed by drawing officers.

(Marks 10)

Q.3. A manufacturing company submits the following figures of product 'M' for the first quarter of 2014.

Sales (in units)	January 60,000	Target in Ist quarter 2015
	February 50,000	Sales quantity in excess 20%
	March 70,000	Sales Price increase 10%

Selling price per unit ₹ 120

Prepare sales budget for the first quarter of 2015.

(Marks 10)

Q. 4.Discuss the provisions of Electing Act, 2003 in respect of the following :-

i) Appointment of Chief Electrical Inspector and Electrical Inspector.
ii) Constitution of Regional Load Despatch Centre.
iii) Duties of generating companies.
iv) State Advisory Committee.
v) Vesting of Utility in purchaser.

(Marks 5X3=15)

Q. 5. The following are the summarized balance sheets of Anubhav Ltd. As on 31st March, 2013 and 31st March, 2014:

BALANCE SHEET

Liabilities	31.03.2013 ₹	31.03.2014 ₹	Assets	31.03.2013 ₹	31.03.2014 ₹
Share capital	4,50,000	4,50,000	Plant and Machinery	4,00,000	3,20,000
General reserve	3,00,000	3,10,000	Investments	50,000	60,000
Profit and loss account	56,000	68,000	Inventory	2,40,000	2,10,000
Creditors	1,68,000	1,34,000	Debtors	2,10,000	4,55,000
Provision for taxation	75,000	10,000	Cash at bank	1,49,000	1,97,000
Mortgage loan	-	2,70,000			

Additional Information:

(i) Investments costing Rs. 8,000 were sold during the year for Rs. 8,500.
(ii) Provision for taxation made during the year was Rs. 9,000.
(iii) During the year, a part of plant and machinery costing Rs. 10,000 was sold for Rs. 12,000, the profit was included in profit and loss account.
(iv) Dividend paid during the year amounted to Rs. 44,080.

You are required to prepare cash flow statement in new format as per Accounting Standard (Revised) by indirect method.

(Marks 20)

Q. 6. Explain the provision regarding Commission Advisory Committee under the Haryana Electricity Reform Act, 1997.

(Marks 5)

Q. 7. State the competency of various authorities in respect of the following:
(Name of company should also be mentioned before starting the question and DOP may be mentioned as existing in their company.)

(i) Power of Chief Engineer under DOP:-
  (a) To convey Administrative Approval for preliminary survey to the preparation of the schemes.
  (b) To accept tenders for works/repairs other than civil works in case of emergency.
  (c) To accord sanction for extra items under contract for civil works.
(ii) Power of SE under DOP:-
  (a) To convey Administrative approval of capital expenditre on works for laying of new industrial, non domestic, domestic, agriculture, group of connection, any other type of connections & allied works.
  (b) To sanction contigent expenditure of recurring nature on the entertainment/ refreshment for Directors.
  (c) To write off actual losses of stock and T&P articles , shortages, breakages of various equipment.
  (d) To purchase fuel, spares, tyres and tubes , flaps, batteries etc. for vehicles including repairs.
(iii) Power of XEN under DOP:-
  (a) To convey Administrative approval of capital expenditre on works for laying of new industrial, non domestic, domestic, agriculture, group of connection, any other type of connections & allied works.
  (b) To convey technical sanction to detailed estimates for petty originals works including new works
  (c) Sale of equipment to private consumers.

Q. 8. Answer the following: (Marks – 10x1=10)

(i) Whether Disbursing Officer may authorize expenditure in anticipation of funds on pay and other charges ?
(ii) Is it permissible to draw advances from the treasury to prevent the lapse of appropriations ?
(iii) The payment of claims pertaining to pension not preferred within period of one year from the date of its become due shall be presented only with an authority of Head of Department. State it is true or false.
(iv) Whether State Government may appoint any person as the Chairperson of State Commission from amongst persons who has been a Judge of a High Court without consultation with the Chief Justice of that High Court ?
(v) State the Divisions of Public Accounts.
(vi) Purchase of stock-in trade is an application of funds. State it is true or flase.
(vii) Cash flow statement reveals the effects of transactions involving movement of cash. State it is true or flase.

(viii) Zero-base budgeting overcomes the weaknesses of_____

(ix) Sale budget is a :-

a) Master Budget b) Functional Budget

c.) Expenditure Budget

(x) Budgetary control helps management to plan and _____

(xi) The date on which Haryana Electricity Reforms Act came into force.

(xii) Whether the member of the Sate Commission may hold any other office ?

(xiii) Define Technical sanction.

(xiv) State whether the annual accounts of the State commission as certified by the Comptroller and Auditor General of India is required to be laid before the Sate Legislature?

(xv) State Commission may levy fee for the purposes of the Electricity Act, 2003. State whether it is correct or incorrect.

(Marks 15 X 1 = 15)

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION, AUGUST- 2014

SECTION OFFICER PART I

Paper V

Maximum Marks 100

Time Allowed 3 Hours

Note: Part A and B are compulsory for all Candidates

PART –A

Q NO. 1(a) Describe the procedure in detail as enumerated in the Manual of Instructions for Receiving and Disposing of Cash Payments made by Consumers. (Marks 8)

(b) Write the procedure for adjustment of amounts written off as irrecoverable dues from Consumers. (Marks 2)

QNo.2 (a) How the custody of cash is kept?. What action shall be taken when the key of the chest is reported to be lost.? (Marks 5)

(b)Name the various types of Cash Books which are being maintained in the operation sub division and explain their functions. (Marks 5)

Q No. 3 (a)State the records that you will check as a Revenue Accountant (In-charge) of Audit Party. (Marks 4)

(b)How the accuracy of the posting of Consumer's ledger is ensured? (Marks 2)

(c) What action is to be taken according to the latest instructions when cheque issued by a consumer in lieu of his electricity bill is dishonored . (Marks 4)

QNo. 4 (a) Why perpetual and concurrent audit of consumer's accounts by the audit parties are essential? (Marks 3)

(b)Describe "Basic Principles Governing an Audit" according to Standard Auditing Practices. (Marks 7)

QNo. 5 Answer the following

(a) If a Consumer, through changing his place of residence, has his former premises disconnected and gets his new premises connected, whether he will be allowed to retain his old account number or he will be allotted a new account number.

(b) A.....ledger should be maintained for each .....of consumers (Fill up the blanks with appropriate word)

(c) "Particulars of Payment" of Consumer Ledger has been posted by the Ledger Clerk from the CCR Book(Right or Wrong)

(d) The competent authority has accorded the sanction to write off the irrecoverable amount of electricity bill from the consumer. On receipt of the sanction the Ledger Clerk has posted the write off amount in the "Allowance" column of the concerned ledger against the account of the consumer.(Write or wrong)

(e) At what stage the name of the consumer is entered in the Consumer Ledger.

(Marks 1x5=5)

PART B

Q No.6(a) Explain the procedure to be followed in case of "Suspected Theft" of energy by consumer in accordance with latest instructions of the Nigam.

(Marks 6)

(b) Under what conditions and circumstances the payment of energy bills is accepted in installments?.

(Marks 4)

QNo. 7(a) Describe the procedure for billing in case of defective /sticky/dead stop/burnt meter in the following cases:-

(a) For Domestic supply/Bulk domestic/Non Domestic Supply consumers

(b) For other categories.

(Marks 8)

(b)Describe the procedure for adjustment/acceptance of advance payment of anticipated bill by consumer.

(Marks 2)

QNo. 8(a) Calculate the Energy Bill of a Consumer with the following particulars for the month of July, 2014. The area fall under the M.C. Limit.

Nature of supply	Industrial
Supply on	11 KV but being Metered on LT side.
Sanctioned Load	600 KW
Contract Demand	550 KVA
Consumption	1,50,000 Kwh
	1,80,000 kVah
MDI reading	580 KVA
Power factor	0.90
Consumption during peak load hours	22000 KWH
	24750 kVah
Declared Peak Load Hours	18.00 hrs. to 21.00 hrs.

Industry can draw power during peak Load hours subject to levy of prescribed PLEC	50% of CD
Cost of meter and metering equipment borne by the Nigam	Rs. 70.000/-
Period	One Month

(Marks 10)

(b)What action is required to be taken in case a consumer comes forward and voluntarily declares that his meter and/or seals are tampered ?

(Marks 5)

QNo. 9 Answer the following:-

(a) What is the periodicity of the meter reading /billing for various categories of consumers?

(b) What will be the due date of payment of the billed amount (as mentioned in the bill)in case of spot billing/bills sent through e-mail.

(c) Indicate Application Processing fee, according to Schedule of General Charges, for all categories of consumers.

(d) Power Utilities i.e. UHBVNL and DHBVNL has paid interest @ 9.5% through energy bills for the year 2013-2014 on meter security and consumption security deposited by consumers. (Right or Wrong)

(e) 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. (Write or wrong)

(Marks 1x5=5)

PART C(Regulatory Affairs)

For HVPNL CANDIDATES

QNo.10 Answer the following:-

(i) In case the payment of bills of transmission and other charges by the beneficiary is delayed beyond a period of 30 days from the date of receipt of bill, at which rate late payment surcharge shall be levied from the beneficiary, according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012.

(ii) In case of early payment of bills of transmission and other charges at which rate Rebate for early payment shall be allowed according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012.

(iii) Define "Revenue" according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012

(iv) On what grounds the Commission can review its orders or decisions according to the HERC (Conduct of Business) Regulations, 2004.

(v) Define "Collection Efficiency "according to HERC (Terms and Conditions for Determinatior of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012

QNo. 11(a) Explain the functions of the HERC. (Marks 1x5=5)

(b)Define the following according to the HERC guidelines for filling of ARR (Marks 5)

(i) Preamble

(ii)Statement of difference

(iii) Performance Standard

(Marks 2+1+2= 5)

PART C (Regulatory Affairs)

For UHBVNL/DHBVNL CANDIDATES

QNo. 12Answer the following

(i) 30% of the wheeling charges collected from open access consumers shall be retained by the distribution licensees and the balance 70% shall be adjusted towards reduction of ARR for retail supply business. (Right or Wrong)

(ii) Bad and doubtful debts shall be allowed to the extent the distribution licensee has actually written off bad debts subject to a maximum of ..... (Fill up the blank)

(iii) Define "Revenue " according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012

(iv) On what grounds the Commission can review its orders or decisions according to the HERC (Conduct of Business) Regulations, 2004.

(v) Define" Collection Efficiency" according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012

(Marks 1x5=5)

QNo. 13(a) Describe the powers of HERC.

(Marks 5)

(b) Define the following according to the HERC guidelines for filling of ARR

(i) Preamble

(ii)Statement of difference

(iii) Performance Standard

(Marks 2+1+2= 5)

PART C(Regulatory Affairs)

For HPGCL CANDIDATES

QNo. 14 Answer the following:-

(i) In case the payment of bills of capacity and other charges by the beneficiary is delayed beyond a period of 30 days from the date of receipt of bill, at which rate late payment surcharge shall be levied from the beneficiary, according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012.

(ii) In case of early payment of bills of capacity and energy charges at which rate Rebate for early payment shall be allowed according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012.

(iii) Define "Revenue " according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012

(iv) On what grounds the Commission can review its orders or decisions according to the HERC (Conduct of Business) Regulations, 2004.

(v) Define" Collection Efficiency" according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012

(Marks 1x5=5)

QNo. 15(a) Define PPA and what are its salient features?

(Marks 5)

(b)Explain about the formation of State Advisory Committee and its objects.

(Marks 5)

ALL POWER UTILITIES (HVPN/DHBVN/UHBVN/HPGCL)
DEPARTMENTAL ACCOUNTS EXAMINATION, NOVEMBER 2015

SECTION OFFICER PART-I
PAPER: I
BOOK-KEEPING AND COMMERCIAL ACCOUNTING

Time: 3 hours **Max. Marks: 100**

PART – A (Book-keeping)

(Objective Type Questions)

Q.1. Explain whether the following statements are True or False:

(a) An increase in capital is not necessary due to introduction of additional capital.
(b) Sales tax payable account is a personal account.
(c) Cost of goods sold is calculated at the time of sale.
(d) Ledger folio column is journal is filled at the time of posting.
(e) Wrong casting of subsidiary books does not affect the Trial Balance.
(f) Bank Reconciliation Statement is prepared to arrive at Bank balance.
(g) Depletion is decrease in the value of intangible assets.
(h) Stationery purchased is a revenue expenditure.
(i) Stock of raw-material is valued at factory cost of manufacture.
(j) Red ink interest is charged when due date of transaction precedes the settlement date of the account current. **(Marks-10x1 = 10)**

Q.2. From the following Receipts and Payments A/c of a club, prepare Income and Expenditure A/c for the year ended 31.12.2014 and a Balance sheet as on that date:-

Receipts	(₹)	Payments	(₹)
Cash in hand	4000	Salary	2000
Cash at Bank	10000	Repair expenses	500
Donations	5000	Purchase of furniture	6000
Subscriptions	12000	Misc. expenses	500
Entrance fee	1000	Purchase of investments	6000
Interest on investments	100	Insurance premium	200
Interest received from bank	400	Billiard table	8000
Sale of old newspapers	150	Paper ink etc.	150
Sale of drama tickets	1050	Drama expenses	500
		Cash in hand (closing)	2650
		Cash at bank (closing)	7200
	33700		**33700**

Additional information:

(i) Subscriptions in arrears for 2014 ₹ 900 and subscriptions in advance for 2015 ₹ 350.
(ii) Insurance premium outstanding ₹ 240.
(iii) Misc. expenses unexpired ₹ 90.
(iv) 50% of donations to be capitalized.
(v) Entrance fee is not to be capitalized.
(vi) 8% interest has accrued on investments for 5 months.
(vii) Billiard Table costing ₹ 30000 was purchased during the last year and ₹ 22000 were paid for it. **(Marks - 25)**

Q.3. Mr. Green and Mr. Red had the following mutual dealings and desire to settle their accounts on 31.3.2015 with the help of average due date method:

Purchase by Green from Red		**Sale by Green to Red**	
Due 06.01.2015	₹ 6000	Due 06.01.2015	₹ 6600
Due 02.02.2015	₹ 2800	Due 09.03.2015	₹ 2400
Due 31.03.2015	₹ 2000	Due 20.03.2015	₹ 500

You are asked to ascertain the average due date and calculate interest @ 18% p.a.
(Marks – 20)

Q.4. According to the Cash Book of Gopi, there was a balance of ₹ 44500, standing to his credit in bank on 30.06.2015, on investigation you find that: -

(i) Cheques amounting to ₹ 60000/- were issued and not yet presented for payment.
(ii) Cheques amounting to ₹ 105000/- were paid into bank of which cheques of ₹ 55000 collected by bank upto June 30, 2015.
(iii) A dividend of ₹ 4000 and rent amounting to ₹ 6000 received by bank appears only in pass-book.
(iv) Insurance premium (upto 31.12.2015) paid by bank ₹ 2700 not entered in Cash-book.
(v) Payment side of cash-book has been undercast by ₹ 50.
(vi) Bank charges ₹ 50 have not been entered in cash-book.
(vii) A bill payable for ₹ 2000 has been paid by bank but is not entered in cash-book and a B/R for ₹ 6000 has been discounted with the bank at a cost of ₹ 100 which has also not been recorded in cash-book.

You are required: -

(a) To make appropriate adjustments in cash-book; and
(b) To prepare a statement reconciling it with Bank pass-book. **(Marks – 20)**

PART – B (Commercial Accounting)

Q.5. Objective Type Questions

(a) Every company must maintain a Register of numbers as per section.....of the Companies Act, 1956.
(b) Financial statements of a company can only be presented in..... form.
(c) Section..... requires every company having a share capital to file an annual return with the Registrar.
(d) Full form of ESAAR is.....
(e) Research Committee of ICAI came into existence in.....

(Marks – 5x1=5)

Q.6. Explain the following in the context of New Schedule VI:

(i) Calls in Arrears or Calls unpaid.
(ii) Share Application money Pending Allotment.
(iii) Statutory Dues such as TDS, VAT etc.
(iv) Capital Advances. **(Marks – 10)**

Q.7. There is a considerable divergence between the Accounting Principles and Policies being currently followed in the Power Sector, especially in respect of ESAAR and GAAPs. Discuss. **(Marks – 10)**

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS(PART-I) NOVEMBER,2015

PAPER-II: Civil Service Rules covering service conditions, Grant of Pension and Travelling Allowance etc.

Time Allowed: 3 Hours **Max. Marks: 100**

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

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

i) A NIGAM employee expired in the mid night of 24th October and 25th October,2015 and his claim for Pay and Allowances was prepared by the Drawing and Disbursing Officer for 25 days.

ii) A widow, a family pensioner w.e.f. 17.2.2013 was denied Travelling Concession by the District Treasury Officer, Panchkula on 1.7.2015 with the remarks that this benefit in to be allowed to the Pensioners only.

iii) An employee was sanctioned Extra-ordinary Pension due to active duty of special risk of office. He was re-employed to a post, the duties of which could easily be performed by him and the amount of Extra-ordinary Pension was deducted from the pay on re-employment.

iv) A Government employee transferred from Ambala to Hisar on 1-5-2015. He was married on 4-5-2015 and joined the new office at Hisar on 9-5-2015(FN) and claimed T.A. of himself as well as his wife.

v) A post of an Executive Engineer was vacant since long and the Department appointed a Junior Engineer against this vacancy. The Accountant General, Haryana objected that the adjustment is not in order, because the post of Executive Engineer is gazetted and of Junior Engineer is non-gazetted .

vi) Mr. 'X', a teacher submitted a physically handicapped certificate one month before attaining the age of 58 years and requested that he may be retired from service after attaining the age of 60 years.

vii) A Peon was appointed on 1-1-1998 in the NIGAM and was promoted as Driver on 5-7-2003. He was granted Ist ACP after 10 years of service as Driver. On completion of 16 years service in all, he requested for 2nd ACP, which was granted by the Competent Authority.

viii) A widower of an employee, who was governed by Family Pension Scheme, 1964, was allowed to draw dual family pension i.e. one from Civil side and another from Military side by the Competent Authority.

ix) An employee of NIGAM was granted Extra Ordinary Leave from 1-10-2014 to 31-7-2015 for higher study, but he joined on 16-5-2015 after completion his study. He was not granted annual increment by the Drawing and Disbursing Officer from due date i.e. 1-7-2015, as he remained on E.O.L. for more than 7 months during the year.

x) An Assistant Grade-I applied for withdrawal from General Provident Fund for second house to be constructed in Panchkula, which was granted by the Competent Authority. **(Marks 1x10=10)**

QUESTION 2: Mr. 'A' had joined as JBT teacher in the teaching cadres of Power Companies of Haryana on 24-11-1996 in the pay scale of Rs.4500-125-7000. She was promoted to S. S. Teacher on 15-7-2005 in the pay scale of Rs.5500-175-9000 and her pay was fixed to Rs.5675/- . The pay scale of this category was further modified to Rs.7450-11500, for which corresponding Pay Band was granted of Rs.9300-34800+4600 Grade Pay w.e.f. 1-1-2006. Fix her pay as on 1-7-2015 as per HVPNL (Revised Pay) Rules, 2009. **(Marks 15)**

QUESTION 3: Work out the Pension Contribution and Leave Salary Contribution payable by the foreign employer from the following particulars in respect of Group 'A' officer of the Haryana Government who was sent on foreign service to an autonomous body:-

i) Date of Birth 7-5-1967

ii) Date of joining in Govt. Service 1-12-1985

iii) He was drawing pay Rs. 28650+5400 Grade Pay w.e.f. 1-07-2012 in the pay band of Rs.15600-39100+5400 Grade Pay.

iv) The period of foreign service was for 2 years.

v) Relieved from Govt. Service on 1-7-2012 FN and joined the autonomous body on 8-7-2012 AN after availing joining time.

vi) Remained on earned leave from 1-6-2013 to 31-8-2013 and 1-4-2014 to 30-4-2014.

vii) Relinquished charge in the office of autonomous body on 30-6-2014 AN and joined the parent office on the same day.

viii) Rates of monthly contribution for Pensionary benefit during the active foreign service are as under:
24-25 years = 20%, 25-26 years = 21%, 26-27 years = 21%, 27-28 years = 22%, 28-29 years = 23% and 29-30 years = 23%. **(Marks 15)**

QUESTION 4: An employee who joined NIGAM service w.e.f. 14-05-1979 was drawing unrevised pay of Rs. 7600+3800 Dearness Pay w.e.f. 01-04-2005 in the pay scale of Rs. 6500-200-8500-EB-200-10500, which was further revised to Pay Band of Rs.9300-34800+4200 Grade Pay w.e.f. 01-01-2006. His Date of Birth was 15-2-1948.

Work out his Pension, Family Pension, Death-cum-Retirement Gratuity and Commuted Value on the date of superannuation as per Haryana Civil Services (Revised Pension) Rules, 2009. **(Marks 10)**

QUESTION 5:

(a) What are the guiding principles for the working of the convention usually known as the "Next Below Rule"?

(b) How does the Controlling Officer will exercise control over claims of T.A. Bills before signing/countersigning a T.A. Bill? **(Marks 5+5=10)**

QUESTION 6:

(a) Which categories of NIGAM employees are eligible to contribute towards General Provident Fund? **(Marks 5)**

(b) Upto how much period interest on General Provident Fund deposits can be paid to a retired employee of NIGAM? Can he claim interest beyond that period, if payment is delayed on account of any reason not attributable to him? **(Marks 5)**

(c) Please state the conditions for withdrawal from G.P.Fund for higher education of Children of NIGAM employees? **(Marks 5)**

QUESTION 7: (a) Please state the categories of Board employees to whom the "Haryana State Electricity Board Employees (Punishment & Appeal) Regulations,1990 are not applicable? **(Marks 5)**

(b) Please state the circumstances under which a NIGAM employee is placed under suspension? **(Marks 5)**

(c) In which circumstances "Termination of the Service" is not considered as a penalty within the meaning of the Haryana State Electricity Board Employees (Punishment & Appeal) Regulations, 1990? **(Marks 5)**

QUESTION 8: Please comment on the following in the light of the provisions laid down in Haryana State Electricity Board Employees (Conduct) Regulations, 1984:-

i) A Supervisory Officer of NIGAM claimed that he is honest and devotes full time to his duty but his subordinates are lazy and corrupt.

ii) A NIGAM employee accepted a New Year Callender and a Diary from a Commercial Firm without approval of higher authorities.

iii) A NIGAM employee appeared in a Radio Broadcast in connection with a literary work without the approval of higher authorities.

iv) A NIGAM employee assisted in conduct of Vidhan Sabha elections in the due performance of a duty imposed on him.

v) The son of an employee of Haryana Power Utilities joined militancy Group.

(Marks 2x5=10)

XXXXXXXXXXXXXX

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS(PART-I)

NOVEMBER,2015

PAPER-III: Works and Store Account including Audit of Works Accounts

Time Allowed : 3 Hours Maximum Marks : 100

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

PART-A

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

i) A treasury record of 15-9-2010, the preservation period of which is five years, was destroyed on 1-10-2015 by the Treasury Officer.

ii) A Divisional Officer keeps the accounts of a work open for six months after completion because the wages of certain labourers employed on the work have remained unpaid.

iii) Civil work was executed by the Contractor in accordance with departmental estimate and plan, but payment made by the Divisional Officer on the actual cost to the contractor as certified by the Chartered Accountant.

iv) A Divisional Officer refuses to sign the monthly accounts and supporting schedules stating that it is the duty of Divisional Accountant alone.

v) Some articles of Tools and Plant were sold in March,2015 but the amount recoverable from the purchaser not realised till the close of financial year. The Executive Engineer, however, credited the amount to revenue by charge to the Head "Misc. Works Advances".

vi) Executive Engineer orders that traveller's bunglows under his charge should be included in the Register of Buildings and Lands, as rent was being regularly realised from their occupants.

vii) After 31st March, 2015 it was found that 4 tonnes of cement issued to a contractor during 2014-15 were undercharged and the Divisional Officer issued orders for its adjustment during the year 2014-15 by debit to the contractor's accounts and credit to stock, as soon as the error came to notice on 29 May, 2015.

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

ix) On a request by the contractor the recovery of Rs. 50000/- on account of cost of materials issued to him for use on the work was not made by the Executive Engineer from his 1st and 2nd Running Account Bills. The Executive Engineer ordered that the recovery should be made from his next bill in lump-sum.

x) On 31st March, it is proposed by an Executive Engineer that the balance under the suspense account of an Annual Maintenance Work should be transferred to the general

suspense heads in order to cover excess over the estimate.

Q. 2: Please post the following transactions in the Cash Book of Executive Engineer, Civil Division, Panipat for the month of April, 2015 and close the Cash Book giving analysis of cash balance: **(10 Marks)**

			Rs.
1.4.2015	Opening Balance:		
	(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 1st. 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
30.4.2015	Cash in chest counted and deposited into Bank.	

(20 Marks)

Q. 3: Prepare 2nd running account bill of M/S Delta Constructions for the construction of Sports Complex under Chandigarh Construction Division 'A' as per detail given below:-

1. Agreement No.: 9/EEKCHD
2. Date of commencement : 9-5-2015
3. Ist running account bill paid vide Vr. No. 138 dated 16-7-2015

(A) Detail of Items executed and quantity measured are as under:

Sr.No.	Items of work executed	Rate Rs.	Unit	Quantity executed as per Ist.R/Bill	Quantity executed up to date
1.	Earth work	1500	per 100 cum	2500	3000
2.	Cement concrete in Foundation	1200	per cum	300	300
3.	Brick work in Foundation	1500	per cum	300	500
4.	Brick work in Superstructure	2000	per cum	---	200
5.	R.C.C. work	3000	per cum	150	400
6.	Steel work	30000	per tonne	8000Kg	12000Kg
7.	Stone work	5000	per cum	----	50
8.	Fixing G.I. Pipe	60	per metre	----	400
9.	Extra Work: Disposal of earth	50	per cum	2500	3000

In previous bill paid vide Vr. No. 138 dated 16-7-2015, the extra item of disposal of earth was paid at a provisional rate of Rs. 70 per cum. Now the Competent Authority has sanctioned rate of Rs. 50 per cubic metre.

(B) Position of material issued to the contractor and consumption in the execution of work :

Ist. Running Account Bill

Sr.No.	Material	Quantity issued	Quantity consumed	Rate Rs.
1.	Cement	120 M.T.	100 M.T.	5000 per M.T.
2.	Steel	15 M.T.	As measured. In addition, allow 10 % for wastage	20000 per M.T.
3.	G.I. Pipe	500 metres	----	Stock issue rate Rs. 50 per metre

G.I. Pipe is a non-stipulated material. Stock issue rate is Rs. 50 per metre, Market rate is Rs. 45 per metre and analysed rate is Rs. 40 per metre.

2nd Running Account Bill

1.	Cement	250 M.T.	120 M.T.
2.	Steel	20 M.T.	As measured. In addition, allow 10% for wastage.

Due to negligence of contractor, One metric tonne of cement was lost in the rain. Executive Engineer finalises a recovery rate of Rs. 6000 per tonne.

(C) In the Ist. Running Account Bill, an advance payment of Rs. 100000 was made for stone work. Further, an advance payment of Rs. 50000 to be made for external sanitary work.

(D) Secured Advances:

(i) Secured Advance allowed in Ist. Running Account Bill is for 150000 bricks at the tendered cost of Rs. 5000 per thousand bricks. Also, secured advance given for 200 units of Bib-cock @ Rs. 400 per Bib-cock. Second Secured advance allowed for 200 units of Bib-cock @ Rs.400 per Bib-cock.

(ii) Consumption of bricks to be taken as 500 bricks per cubic metre. Contractor further brings 100000 bricks for which second secured advance was to be allowed in 2nd Running Account Bill.

(iii) The Contractor brings 10 cubic metres of wood for which secured advance is to be allowed in 2nd Running Account Bill. Market rate is Rs. 18000 per cubic metre.

(E) Recoveries to be made:

(i) Security Deposit, Income tax, Vat and Labour Cess as applicable at present. In the Ist. Running Account Bill, these were recovered on entry 'K'. Necessary adjustment, if any, is to be carried out in this bill.

(ii) Water charges to be recovered @ 1% of total value of work done. This recovery was not made due to oversight in Ist. Running Account Bill.

(iii) Recovery of fixed charges of Tools and Plants of Rs. 8000 to be made in this 2nd Running Account Bill. Out of this account, Rs.5000 has already been debited to the Contractor.

(F) Amount previously with-held:

In the Ist. Running Account Bill Rs. 5000 were with-held due to non-production of

labour record as per the orders of Labour Officer. Now the Labour Officer decided to release it to them and has levied Rs.1000 as penalty. **(15 Marks)**

Q. 4: Explain the utility and importance of Work Abstract. How is it prepared and completed? **(10 Marks)**

Q. 5: Enumerate the Returns submitted by the Sub-Divisional Officer to the Divisional Office in Public Works Department. How are they scrutinised by the Divisional Accountant? **(10 Marks)**

PART - B

Q. 6: (a) What principles should be observed in fixing the rate at which articles of stock would be issued to works and contractors? Please state what precautions are to be observed if the issue rate is substantially lower than the market rate? **(10 Marks)**

(b) What instructions are to be observed by the Officer making physical verification? **(5 Marks)**

Q. 7: (a) Describe briefly the terms and conditions for making purchases through (a) Single Tender and (b) on DGS&D rates contract as per provisions laid down in HSEB (Purchase) Regulations, 1974. **(10 Marks)**

(b) What is the difference between Surplus Stores and Unserviceable Stores? **(5 Marks)**

Q. 8: **Keeping in view the provisions of the rules, please indicate whether the action taken in the following cases is right or wrong:-**

i) 200 bags of cement were supplied to the Contractor @ Rs.290/- per bag including storage charges of Rs. 10/- per bag, but Rs. 58000/- were posted in the Work Abstract as Contractor's other Transactions.

ii) Indian Make Cycle was considered for condemnation after 7 years.

iii) Executive Engineer purchased spare parts of machinery for amounting to Rs. 5000/- without approval of Whole Time Director in emergency without calling quotations.

iv) Executive Engineer accepted a cheque of Rs. 1000/-as Earnest Money attached with the tender of estimated cost of Rs. 2,00,000/-.

v) The Divisional Officer found surplus store for amounting to Rs. 50000/- and treated it at once as a Revenue Receipt. **(5 Marks)**

XXXXXXXXXXXXXXX

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION, November - 2015

SECTION OFFICER PART I

Paper IV-Formulation of Budget, Budgetary Control and Banking Instructions

Time Allowed 3 Hours Maximum Marks 100

Q No. 1 Briefly describe the following under the provisions of Punjab Budget Manual

(i) Schedule of New Expenditure
(ii) Object of Statement of Excesses and Surrenders
(iii) Liability Register
(iv) Committee on Public Accounts.

(Marks 3x4=12)

Q No.2 It is alleged that proper budgetary control of expenditure viz-a-viz grant is not exercised in the Power Utilities. How far do you subscribe to this view? Suggest suitable modifications and improvements.

(Marks = 11)

Q No. 3 What is the procedure for reconciliation between the books maintained in the F.A(HQ)'s Office and divisional accounts to be followed in F.A.(HQ)'s office and monthly returns to be submitted by depositing and drawing officers.

(Marks =12)

Q No. 4(a) From the summary cash account of XYL Ltd. Prepare the Cash Flow Statement for the year ended 31st March, 2014 by direct method as per AS-3 (Revised).

Summary Cash Account for the year Ended March 31, 2014

Dr. Cr.

Particulars	Rs.	Particulars	Rs.
Balance on April 1,2013	12,500	Payment of Suppliers	5,00,000
Issue of Equity Shares	75,000	Purchase of Fixed assets	50,000
Receipts from Customers	7,00,000	Overhead expenses	50,000
Sale of Fixed Assets	25,000	Wages and salaries	25,000
		Tax Paid	62,500
		Dividend paid	12,500
		Repayment of bank loan	75,000
		Balance on March 31, 2014	37,500
	8,12,500		8,12,500

Q No.4 (b) Why is a Flow of Funds Statement required?

Q No 4(c) The treatment of which items as deposits is prohibited under the rules of PFR

(Marks 12+4+4=20)

Q No 5(a) What principles/ basis under the provisions of Electricity Act, 2003 are to be followed/ kept in view by the State Commission for the determination of tariff?

Q No 5(b) Explain the provisions of Electricity Act, 2003in respect of the following:-

(i) Duties of Transmission Licensees (For HVPNL Candidates), Duties of Distribution Licensees (For DHBVNL & UHBVNL Candidates) and Duties of Generating companies (For HPGCL Candidates.

(ii) Functions of State Load Despatch Centre

(Marks 7+4+4=15)

Q No. 6(a) State the competency of various authorities in respect of the following according to the Delegation of Powers existing in their Company (Name of the Company should also be mentioned before starting the question.

(i) **Power of Chief Engineer**

(a) To convey administrative approval for survey preliminary to the preparation of the schemes.

(b) To write off irrecoverable items outstanding in the Misc. advances

(c) To sanction expenditure on compensation to the Nigam's employee under Workman Compensation Act 1923

(ii) **Powers of Superintending Engineer**

(a) To convey technical sanction to the estimates for repairs and carriages of T&P articles including special T&P other than the motor Vehicles, tractors etc.

(b) To sanction deposit works

(c) To sanction and make local purchase of stationery

(d) To sanction testing charges for testing oil, coal, ash, water samples, pollution control levels soil testing etc.

(iii) **Powers of Executive Engineer**

(a) To sanction expenditure on service postage stamps /Public postage stamps.

(b) To sanction rent of building and land hired for office and store accommodation.

(c) To sanction the payment of demurrage and warfage charges out of contingencies of the estimates concerned or stock storage as the case may be.

(Marks 1x10= 10)

Q.No6(b) Describe the provision regarding **"Finances of Licensees"** under the Haryana Electricity Reform Act, 1997. (Marks-05)

Q No.7 Answer/ Tick the right choice as the case may be in respect of the following:-

(i) The bill authenticated by the Governor with reference to a supplementary statement of expenditure presented to the Legislature is known as .....(Fill in the blank)

(ii) While calculating funds from operations , which of the following items is added in net profit

(a) Depreciation of fixed asset

(b) Transfer to General Reserve

(c) Loss on sale of fixed asset

(d) All the above

(iii) Who appoints the State Advisory Committee under the provision of Electricity Act, 2003?

(iv) Re-appropriation is admissible from the "charged" to the "Voted" or vice versa(True or False)

(v) The date on which the Electricity Act, 2003 came in to force.

(vi) A plant standing in the books at Rs, 44000/-was sold for Rs. 62000/- The profits on its sale raised the net profit to Rs. 1,84,000/- Find out the fund from operation:

(a)Rs. 1, 84,000/- (b) Rs. 2.02, 000/- (c) Rs. 1,66,000 (d) Rs. 1,22,000/-

(vii) State whether the expenditure incurred by the Comptroller and Auditor General of India in connection with the audit of accounts of the State Commission shall be payable by the State commission to the Comptroller and Auditor General of India.(Yes or No)

(viii) Whether Leave Salary advance is admissible to Govt. employee while proceeding on leave. If so, under which condition it is admissible.

(ix) After taking in to consideration the non cash charges of Rs. 30,000/-the operating loss of the company is Rs. 20,000/-. The funds generated from the operation is :

(a) 50,000/- (b) Rs. 30,000/- (c) Rs. 20,000/- (d) Rs. 10,000/-

(x) Cash flows means inflow of cash only. (True or False)

(xi) The payment of claims pertaining to pension not preferred within period of one year from the date of its become due shall be presented only with an authority of Head of Department. State it is true or false.

(xii) An inevitable payment has been withheld by the DDO on the ground that it results in excess over the grant. Please indicate whether the action of the DDO is under the rules or not under the rules.

(xiii) A loan bears interest for the day of advance, but not for the day of repayment (True or false).

(xiv) Define Flexible budget.

(xv) Budgetary control helps management to plan and .....(Fill in the blank)

(Marks-1 x 15 =15)

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION, November - 2015

SECTION OFFICER PART I

Paper V

Time Allowed 3 Hours Maximum Marks 100

Note: Part A and B are compulsory for all Candidates

PART –A

Q No. 1(a) Explain the procedure for Remittance /Drawing of Public Money to/from the Bank as enumerated in the Manual of Instructions.

(Marks 0 8)

Q No. 1(b) Describe the "Responsibility of Over Charges" as depicted in the P.F.R

(Marks 02)

Q No. 2 How misappropriation of revenue of the Nigam by the billing staff can be avoided? Explain in detail.

(Marks 10)

Q No. 3(a) What is the procedure of refund of Advance Consumption Deposit (ACD) to the consumers. What precautions should be observed with a view to avoid double payment?

(Marks 06)

Q No. 3(b) (i) What action is to be taken before making the transfer of key of the chest to other Official?

(Marks 02)

QNo.3 (b)(ii) What procedure is to be adopted if due to sudden illness or other unavoidable circumstances, the custodian of the 2nd key, before actually absenting himself , is unable to handover the charge in the prescribed manner ?

(Marks 02)

Q No. 4(a) Define Techniques of Auditing. Also explain some of the techniques which are generally adopted by the auditors while auditing according to the Standard Auditing Practice.

(Marks 07)

Q No. 4(b) What is Revenue Statement? How and for what purpose it is prepared?

(Marks 03)

Q No. 5 Answer the following:

(i) Who act as Custodian of cash chest" Key No. 2"of the chest in the sub division.

(ii) The most important objective of internal audit is .....(Fill in blank from the following)

(a) Facilitating final audit
(b) Early finalization of annual accounts
(c) Ensuring systematic accounting
(d) Early detection of errors and fraud.

(iii) What action is to be taken by the SDO when cash is collected partly by the cashier and partly by the SDC?

(iv) When posting meter reading .....only should be posted in the .....except in the case of initial and final reading of a meter which must be shown in.....

(v) An arrangement in which the account work of each individual is checked by other members is known as .....(Fill in blank from the following))
(a) External Audit (b) Test checking (c) Internal check (d) Internal Audit

(Marks 1x5=5)

Part B

Q No. 6(a) Explain the provision regarding "Erroneous/Disputed Bills" in case a consumer does not agree with the amount billed (barring cases of theft of electricity , unauthorized use of electricity and where the consumer is found at fault for damage to meter and apparatus) under the Electricity Supply Code – Regulation No. 29/2014.

(Marks 06)

QNo. 6(b) What are the duties of SDO (Operation) with respect to Consumer's account only?

(Marks 04)

QNo. 7(a) Describe the procedure for assessment of Electricity charges in the case of Unauthorized use of electricity as enumerated in the Electricity Supply Code – Regulation 29/2014.

(Marks 06)

Q No, 7(b) 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 of being informed to him about dishonoring of his cheque.

(Marks 04)

Q No.8 Calculate the Energy Bill and due date of payment of a consumer with the following particulars for the month October, 2015. The area falls under M.C.

Date of issue of bill	1-11-2015 (Sent through e-mail)
Nature of Supply	Industrial Steel Rolling Mills
Sanctioned Load	500 KW
Contract Demand	450 KVA
MDI Reading	475 KVA

Consumption

Particulars	New Meter Reading	Old Meter Reading	MF
Industry	1,40,000 Kvah 1,25,000 kwh	95,000 Kvah 90,000 kwh	2
Factory Lighting	40,000 kvah 33,000 kwh	32,000kvah 26,000 kwh	-
Colony lighting within factory premises	20,000 kvah 17,000 kwh	15,000 kvah 14,000 kwh	-

Consumption during Peak Load hours 30,000 kvah
27,000 kwh

Declared Peak load hours 18.00 hrs to 21.00 hrs

Industry can draw power during peak load

Hours subject to levy of prescribed PLEC50% of CD

Cost of meter and metering equipment born by the Nigam 1, 00,000/-

(Marks 10)

Q No. 8(b) Describe the instructions regarding penalty for unauthorized extension of load in the following cases:-

(a) LT Industrial consumer where there is no change in category involved

(b) LT industrial consumer where change of category from HT to LT is involved.

(Marks 05)

Q No. 9 Answer the following:-

(i) On site checking of the agriculture supply it has been found that although the consumer has installed the required capacity of shunt capacitor yet it was not found in working condition. Indicate the rate at which the surcharge shall be levied and the period for which it would be levied.

(ii) What is PLEC and what is the formula for working out the permissible consumption in Kvah in respect of HT industrial Supply.

(iii) How much amount of ACD/Security the consumer is required to maintain with the licensee?

(iv) What action should be taken by the SDO(OP) if the premises is found locked on two successive meter reading dates and there is no advance for adjusting the bill and previous bill not paid.

(v) What is the formula for assessment of electricity charges in cases of theft of electricity as per section 135 of the Act?

(Marks 1x5=5)

Part – C (Regulatory affairs)

For HVPNL Candidates

Q No. 10 Answer/Comments on the following

(i) Define "Additional Capitalization" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

(ii) Under what circumstances the Commission can review its orders or decision according to the HERC(Conduct of Business) Regulations, 2004

(iii) The licensee has received Rs. 10, 00,000/- on account of non tariff income. What treatment will be given to this amount while preparing the ARR for calculating the net revenue requirement?

(iv) In case the payment of bills of transmission and other charges by the beneficiary is delayed beyond a period of 30 days from the date of receipt of bill, at which rate late payment surcharge shall be payable by the beneficiary.

(v) The payment of bills of transmission and other charges by the beneficiary has been paid within seven days from the receipt of the bills, is the beneficiary entitled for any discount, if so at which rate?

Q No. 11(a) Describe the duties of the Transmission Licensee. (Marks 1x5= 05)

Q No. 11(b) What are the components for determination of Tariff of the Transmission Licensee for Transmission Business and SLDC Business according to the HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012? Also explain connection charge. (Marks 05)

(Marks 05)

Part – C (Regulatory affairs)

For UHBVNL& DHBVNL Candidates

QNo. 12(a) Answer/Comments on the following"

(i) Define "Additional Capitalization" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

(ii) The licensee has received Rs. 10, 00,000/- on account of non tariff income. What treatment will be given to this amount while preparing the ARR for calculating the net revenue requirement?

(iii) 25% of the wheeling charges collected from open access consumers shall be retained by the distribution licensees and the balance 75% shall be adjusted towards reduction of ARR for a retail supply business (Right or Wrong)

(iv) Define Tariff 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

(v) Can a Commission review its order or directions on its own or on the application of the Party? If yes, within which period it can review its order/decision.

(Marks 1x5= 5)

Q No 13(a) Describe the duties of the distribution licensees?

(Marks 05)

Q No. 13 (b) What are the components for determination of Tariff of the Distribution Licensee for Retail Supply business according to the HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff frame work) Regulation, 2012.

(Marks 05)

Part – C (Regulatory affairs)

For HPGCL Candidates

QNo. 14 Answer/Comments on the following

(i) Define "Additional Capitalization" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

(ii) SLDC and Transmission charges paid for energy sold by the Company outside the State has been considered as expenses for determining generation tariff (Right or wrong)

(iii) Under what circumstances the Commission can review its orders or decision according to the HERC(Conduct of Business) Regulations, 2004

(iv) In case the payment of bills of capacity charges , and energy charges to be paid by the beneficiary is delayed beyond a period of 30 days from the date of receipt of bill, at which rate late payment surcharge shall be payable by the beneficiary.

(v) The payment of bills of capacity charges, and energy charges by the beneficiary has been paid within seven days from the receipt of the bills, is the beneficiary entitled for any discount, if so at which rate?

Marks 1x5= 05)

Q No 15(a) Describe the duties of the Generating Company.

(Marks 05)

Q 15(b) What are the components for determination of Tariff for Generation Business according to the HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff frame work) Regulation, 2012.

(Marks 05)

SECTION OFFICER PART - I
PAPER - I
BOOK KEEPING AND COMMERCIAL ACCOUNTING
(AUGUST – 2016)

Time : 3 Hours Max. Marks : 100

PART - A (BOOK-KEEPING)
(Objective Type Questions)

Q. 1 Explain whether the following statements are True or False :

(a) Capital is excess of liabilities over assets.

(b) Book-keeping includes interpretation of financial statements.

(c) Bank account is a real account.

(d) Purchases book records all purchases of goods.

(e) Wrong casting of subsidiary books does not affect the Trial Balance

(f) Providing depreciation ensures sufficient cash for asset replacement.

(g) Stationery purchased is a capital expenditure.

(h) Stock reserve account of opening stock is shown on the debit side of P/L A/c.

(i) In the Epoque method of making account current, the phenomenon of red ink arises.

(j) If payment is made on the average due date, it results into loss of interest to creditor.

(Marks : 10x1=10)

Q. 2 An accountant prepared a trial balance for the year ended 31.03.2016. The difference was put in the suspense account. Rectify the following errors and prepare suspense account:

(i) the total of returns out ward book , Rs. 420 has not been posted.

(ii) A purchase of Rs. 350 from Ram has been entered in the sales book. However, Ram's account was correctly posted.

(iii) A sale of Rs. 390 to Mohan has been credited to him as Rs. 290.

(iv) Old furniture sold for Rs. 5400 has been entered as Rs. 4500 in sales a/c.

(v) Goods taken by proprietor, Rs. 500 have not been entered in the books at all.

(Marks : 20)

Q. 3 A private limited company purchased a Maruti Zen car for Rs. 2,00,000 on January, 1, 2007. The car is expected to run for 10 years after which its estimated scrap value is Rs. 10,000. On 30 June, 2008, the company exchanged the Maruti Zen car with Maruti Alto from Autopace Ltd. The list price of the Maruti Alto is Rs. 3,50,000 and the value of the old car agreed by both parties was Rs. 1,75,000. Prepare the relevant accounts in the books of the company. **(Marks : 20)**

Q. 4 **(a)** X draws on Y a bill of exchange for Rs. 15,000 on 1st April, 2015 for 3 months. Y accepts the bill and sends it to X who gets it discounted for Rs. 14,400. X immediately remits Rs. 4800 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

PTO

Rs. 20,055. Y sends Rs. 3370 to X. Before the maturity of the bill X becomes bankrupt, his estate paying 50 paise in a rupee. Give the journal entries in the books of X and Y. Also show X's account in the books of Y. **(Marks : 20)**

(b) Give the points of distinction between a Promissory Note and a Bill of Exchange. **(Marks : 5)**

PART – B (COMMERCIAL ACCOUNTING)

Q. 5 Objective Type questions :

(a) Every company must maintain the books of accounts in electronic form (True/False)

(b) Annual returns to be prepared by every company should be in form No._____.

(c) Section_____of Companies Act, 2013 deals with voting through electronic means.

(d) Full form of CEA_____.

(e) Provisions of Electricity Act, 2003 were brought into force w.e.f. _____.

(Marks : 5x1=5)

Q. 6 The present system, according to ICAI, is not conducive to accountability to various interest groups, since the existing accounting and financial reporting frame- work in power sector, particularly in SEBs is oriented towards the requirements of the regulatory authorities, primarily for tariff fixation. Comment. **(Marks : 10)**

Q. 7 Discuss Section 128 of Companies Act, 2013 in the context of preparation and maintenance of the books of accounts. Also give the names of statutory books to be maintained by a company alogwith relevant sections, wherever possible.

(Marks : 10)

-x-x-

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS (PART-I)

AUGUST, 2016

PAPER-II: Civil Service Rules covering service conditions, Grant of Pension and Travelling Allowance etc.

Time Allowed: 3 Hours **Max. Marks: 100**

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

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

(i) An employee was transferred from Panchkula to Hisar and he submitted his transport bills from the Transport Agency of Hisar, which were not paid by the Competent Authority with the remarks that transport bills are to be submitted from the Transport Agency of Panchkula.

(ii) An employee who died while in service on 10-04-2014 and monthly financial assistance was sanctioned by the Competent Authority to the widow of the Govt. Employee and dependant mother of the deceased employee in equal share.

(iii) Mr. 'X' who appointed as a Clerk on 10-05-1982, was promoted to the post of Assistant on 21-04-1986. He was granted Ist ACP wef 1-1-2006 and 2nd ACP wef 1-5-2006 by the Competent Authority.

(iv) An employee who retired on 31-01-2016, applied for commutation of pension after his retirement on 16-02-2016, but unfortunately he died on 28-02-2016. The commutation value was sanctioned on 15-04-2016 after his death which was paid to his legal heirs without any deduction from the family pension.

(v) 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.

(vi) A Govt. Employee living in Govt. Quarter at Panchkula was transferred to Panipat. He retained that quarter at Panchkula for his family for four months with the sanction of the Competent Authority. He rented a house at Panipat

P.T.O

and applied for House Rent Allowance, but the Head of Office did not agree to his request so long as he retained the quarter at Panchkula.

(vii) 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.

(viii) A Govt. Employee while making a journey by Air, in a Govt. Machine or in a machine chartered by Govt. , took with him his two children aged 14 & 16 years and Head of Department ordered that he should pay first class Railway fare for both the children accompanying him.

(ix) A NIGAM employee goes on official tour to Shimla. After 5 days official work there, he avails himself two days casual leave at Shimla and returned to Headquarter at Panchkula. He obtained Ex-post facto sanction of the casual leave he had availed. The Head of Office did not pay him the Daily Allowance for the days of casual leave but travelling allowance from Shimla to Panchkula was paid to him.

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

(Marks 1*10=10)

QUESTION 2: Mr. 'A' working in the NIGAM against a Post wef 1-1-2002, was drawing basic pay of Rs. 5000/- on 1-1-2006 in the pre-revised pay scale of Rs. 4500-125-7000, which was upgraded to Rs. 6500-200-8500-EB-200-10500. These pay scales were further revised to Rs. 5200-20200+2800 Grade Pay and Rs. 9300-34800+4200 Grade Pay respectively wef 1-1-2006. Fix his pay as on 1-1-2016 after granting him ACPs from the due dates as his service record was adjudged as good, as per provisions laid down in HVPNL (Revised Pay) Rules, 2009 and instructions issued by the Govt. from time to time.

(Marks 15)

QUESTION 3: A Group 'B' Officer in the pay scale of Rs. 8000-275-10200-EB-275-13500, drawing pay of Rs. 11300/- pm was on leave from 1-4-2015 with the leave salary of Rs. 11300/- pm. He was placed on Foreign Service in India w.e.f. 1-06-2015. He actually took charge of the post on 16-06-2015 and drew the pay of Rs. 12400/-pm. While on Foreign Service he was granted earned leave for 31 days from 1-12-1015. On termination of appointment he was granted half pay leave for 31 days from 1-03-2016 and was treated to have reverted to Govt. Service from Foreign Service w.e.f. 1-04-2016.

His date of birth is 1-1-1967 and he entered into Govt. service against a temporary post on 1-1-1989. The post became permanent on 1-3-1989 and he was confirmed on the post from the same date. While on Foreign Service he received promotion in an officiating capacity to a Group 'A' post in the pay scale of Rs.10000-325-13900 w.e.f. 1-9-2015 from which date he was allowed to draw from the Foreign Employer at Rs. 13250/- pm. This time scale was further revised to Rs. 15600-39100+6000 Grade Pay w.e.f. 1-1-2006. It was agreed that the officer would pay Pension Contribution and Foreign Employer would pay leave salary. Initially the Foreign Service was upto 31-12-2015 but it was extended from 1-1-2016.

Calculate the Pension Contribution and Leave Salary Contribution recoverable from the Officer and Foreign Employer respectively. Rates of monthly contribution for Pensionary benefit during the active foreign service are as under:

Years of Service	Group 'A' employee	Group 'B' employee
24-25 years	20%	17%
25-26 years	21%	18%
26-27 years	21%	18%
27-28 years	22%	19%
28-29 years	23%	19%
29-30 years	23%	20%

(Marks 15)

QUESTION 4: Mr. 'A' was appointed as a Section Officer in the Treasuries and Accounts Department w.e.f. 1-5-1990 and he was confirmed at this post on 1-5-1992. He was promoted as Accounts Officer in the pay scale of Rs. 8000-275-10200-EB-275-13500 w.e.f. 7-10-2000. His date of retirement on superannuation is 30-6-2017, but he applied for Invalid Pension w.e.f. 31-12-2015 (A.N.) due to bodily infirmity while he was drawing basic pay of Rs. 25650 plus Rs. 5400 Grade Pay w.e.f. 1-1-2015. Explain on which terms and conditions Invalid Pension will be granted to him. Also work out the Pension, Family Pension, Death-cum-Retirement Gratuity and Commuted Value payable to him.

(Marks 10)

QUESTION 5: (a) What points should be observed at the time of transfer of charge as per financial rules? (Marks 6)

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

QUESTION 6: (a) 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 and manner for making payment from G.P. Fund.

(Marks 10)

P.T.O.

(b) What is the procedure for making payment of G.P.Fund to the legal heirs of a Govt. Employee who was found absconded? Please also specify the conditions and period upto which interest is payable while making final payment of G.P.Fund.

(Marks 5)

(c) Mr. 'X' died while in service leaving pregnant wife and 3 years old daughter. After two months a son was borne to her. There is no nomination exist under G.P.Fund Rules. A sum of Rs. 5 lakhs was lying in the G.P.Fund Account of the deceased employee. How and to whom the final payment of G.P.Fund will be made without nomination? Whether any amount will be payable to posthumous son? **(Marks 5)**

QUESTION 7: Which major penalties are to be inflicted on an employee. Please also specify the procedure for inflicting major penalties on Nigam employees as per provisions laid down in Haryana State Electricity Board Employees (Punishment & Appeal) Regulations, 1990.

(Marks 10)

QUESTION 8: What are the provisions in the Haryana State Electricity Board Employees (Conduct) Regulations, 1984 in the following cases:-

(a) Private Trade or Employment.

(b) Restrictions in relation to acquisition and disposal of Immovable property outside India and Transactions with foreigners.

(Marks 10)

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS(PART-I)

AUGUST, 2016

PAPER-III: Works and Store Account including Audit of Works Accounts

Time Allowed : 3 Hours Maximum Marks : 100

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

PART-A

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

(i) An Audit Officer on inspection directed the Executive Engineer that he should not prepare and submit Schedule Dockets in respect of vouchers not exceeding Rs.1000.

(ii) In the construction of a Road, a temple is ordered to be destroyed by the Divisional Officer.

(iii) A Contractor did not receive payments of final bill passed in January. The Executive Engineer places the amount to the credit of the Deposits in March by debit to work to prevent lapse of grant and the payment is ultimately made to the Contractor in August.

(iv) An office of the Executive Engineer collected one day salary from all the staff as "Prime Minister Relief Fund" and got prepared/sent a Bank draft of whole of the amount without entering the amount in the Cash Book.

(v) A saving of Rs. 50000/- from a sanctioned estimate for construction of building was utilized for construction of short road linking the building with main road for which there was no provision in the project estimate.

(vi) Due to negligence of an employee of the Revenue Department, the Government had to suffer a loss of revenue to the extent of Rs. 50000/-. It is proposed to recover the amount from the dealing hand.

(vii) Finding the contents of the Cash Chest short by Rs.100/-, a Divisional Officer instructed the cashier to made good the shortage immediately.

(viii) The office building of the Deputy Superintendent of Police, Ambala was not in a good condition. The Senior Superintendent of Police, Ambala ordered that it should be dismantled to avoid any mishap.

(ix) An estimate for the construction of a Residence provides for credit of Rs.75000/- on account of sale proceeds of old structure to be dismantled. The actual sale proceeds amounted to Rs.175000/-. There is, however, a further saving on other items in the estimate aggregating to Rs.100000/-. The Executive Engineer proposes to utilise both the savings on the construction of (a) Garage and (b) a Tennis Court, neither of which was provided in estimate.

(x) A treasury record of 15-9-2010, the preservation period of which is five years, was destroyed on 1-10-2015 by the Treasury Officer. **(10)**

Q.2: Post the following transactions in the Cash Book of Mr. 'A' Executive Engineer of Building Division for June, 2016 indicating the classification of each item and close the Cash Book giving analysis of the closing balance:-

			Rs.
1-6-2016	Opening Balance:		
	Cash including counterfeit coins worth Rs.25		4500
	Service Postage Stamps		150
	Revenue Stamps		100
	Postal Order in favour of Divisional Office on account of tender documents		640
	Self Cheque No. 251 dated 31-5-2016		7500
	Imprest with Sub-Divisional Officer 'M'		2500
2-6-2016	Self Cheque No. 251 encashed		
4-6-2016	Cheque No. 1258 dated 3-6-2016 from Mr. 'R' as Rent of Government Non-residential building		1300
5-6-2016	Paid by Cheque No. 252 to Contractor 'Y' for maintenance of bridge:		
	Value of work done since previous bill		30000
	Recoveries:	Security Deposits	3000
		Value of cement issued	4000
		Fine for delay in completion of work "Construction of Hospital Building"	3000
6-6-2016	Cheque No. 1258 remitted to Bank		
7-6-2016	Temporary Imprest issued to Section Officer 'P' vide Cheque No. 253		7250
8-6-2016	SDO 'M' renders account of Imprest as under:		
	(a) Repairs to office furniture		370
	(b) Chowkidar's wages		1975

	The amount of imprest is reduced to Rs.2000.	
11-6-2016	Cheque No. 1258 received back dishonoured	
12-6-2016	Section Officer 'P' renders account of Temporary advance as per detail given below:	
	(a) Maintenance of Commissioner's Bungalow	2745
	(b) Pay of Chowkidar for vacant Civil Surgeon' House	2300
	(c) Maintenance of Hospital Building	1750
	(d) Cash refunded	455
14-6-2016	Cheque No. 138 dated 30-4-2016 issued in favour of Contractor 'A' for Rs. 800 cancelled and a fresh Cheque No. 254 issued in lieu thereof .	
18-6-2016	Received cash on account of rent of Inspection Bungalow	3100
19-6-2016	Purchased Service Stamps vide Cheque No. 255	300
21-6-2016	Drew self Cheque No. 256 for cash	8250
22-6-2016	Payment made to work-charged establishment relating to maintenance of road	4255
25-6-2016	Remitted into treasury	1500
30-6-2016	(i) Drew salary of regular establishment as per detail given below:	
	Net amount of Cheque No. 258	210654
	Recoveries: Income tax Rs. 4000	
	GPF Rs. 44650	
	Licence Fee Rs. 1676	
	HBA Rs. 5400	
	(ii) Balance Misc. Receipts remitted into Bank.	
		(20)

Q.3: Post the following transactions in the Contractor's Ledger Account of M/s Simplex & Co. and work out the closing balance with details:-

		Rs.
1-7-2015	Opening balance	
	Work A: Secured Advance	1, 30,000
	Advance payment	2,50,000
	Material issued	70,000
	Work B: Cost of material issued	50,000
4-7-2015	Issued material for Work 'B'	30,000
8-7-2015	Muster roll paid on behalf of contractor for work 'A'	6,000
8-7-2015	Cost of material issued for work 'C'	44,500
9-7-2015	Paid carriage charges for the above material as it was	

	stipulated to be supplied at site	1700
12-7-2015	Cost of material issued for work 'A'	50000
12-7-2015	Carriage of above material at site, stipulated to be issued at stores	2,500
16-7-2015	Cost of further material received from Mumbai for work 'A'. Freight and carriage charges paid by Government Rs. 450. Demurrage charges Rs. 300 paid in respect of above material due to default to clear the wagon in time by the contractor	10,000
22-7-2015	2nd. & Final Bill for work 'A':-	
	Payment due as per this bill	9, 10,000
	Recoveries besides Income Tax and Security Deposit	
	Hire Charges of Tools & Plant	800
	Recoveries due for another work	2000
	All recoveries and advances adjusted	
30-7-2015	1st Running Account bill paid for work 'C':-	
	Advance payment	1, 50,000
	Secured advance	1, 25,000
	Recovered the cost of material issued up-to-date	

(15)

Q.4: **Post the Work Abstract for May, 2016 and work out the rate of cost of various sub heads from the following particulars of a Govt. Building:-**

	Estimate (Rs.)	Expenditure upto the end of April, 2016 (Rs.)
Pacca Masonry	71000	12000
Arch Masonry	32000	4500
Doors and Windows	32000	7000
Other Sub-heads	32000	7000
Contingencies including work charged establishment	3500	550
Materials	34000	29000
Advance Payments-Arch masonry	--	12000
Other transactions	--	(-)1000

3-5-2016	Vr.No.4-Muster Roll for Rs.2660 was prepared out of which Rs.2400 were paid to labourers for Pucca masonry	
10-5-2016	Vr.No.5-Paid to Contractor 'A':Pacca masonry	4500
	Doors and Windows	4000
	Other Sub-heads	2000
	Work already done and since measured:	
	Arch masonry	12000
	Recovery on account of security with-held	1200
17-5-2016	Vr.No.7-Purchase from Supplier 'B' directly	

	charged to work	800
20-5-2016	Vr.No.8-Recovery wrongly effected from Contractor 'A' in March,2016 since refunded	1000
25-5-2016	1/5 MT cement issued to Contractor 'A' from Stock, the issue rate being Rs.30000 per MT and the stipulated rate was Rs.32500 per MT	
27-5-2016	A sum of Rs.1000 paid on 13-5-2016 (Vr.No.6) to daily labour on behalf of Contractor 'A' recovered from him in cash	
28-5-2016	Vr.No.9-Out of Rs.500 for payment to work charged establishment Rs.460 were paid and Rs.40 remained unpaid	
30-5-2016	Stores valuing Rs.2000 issued to Contractor 'A' in February, 2016, wrongly debited to Materials- now adjusted to the proper head.	
31-5-2016	Vr.No.10-Unpaid wages out of Muster Roll for Rs.2660 dated 3-5-2016 since paid-200.	

Upto date progress of the work done:

Pucca Masonry	61100 cft.
Arch Masonry	18150 cft.
Doors and Windows	3750 cft.

(10)

Q.5: "It is a fundamental rule that no work shall be commenced unless a properly detailed design/estimate is prepared." Discuss it briefly with the scope of its sanction and lapse of sanction. **(10)**

PART-B

Q.6: (a) Which types of Numerical Accounts of Tools and Plant are maintained in the Sub Division of Public Works Department ? How and in which registers these are maintained? How errors in these numerical accounts are dealt with? **(10)**

(b) In which manners sale proceeds of Condemned or Surplus Stores are credited to Government. **(5)**

Q.7: (a) What are the major regulations for conducting of audit of Stores and Stock Accounts? **(10)**

(b) What instructions are to be observed by any officer for making physical verification of Stores? **(5)**

Q.8: Keeping in view the provisions of the rules, please indicate whether the action taken in the following cases is right or wrong:-

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

(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) Purchase Committee intimated to the Supplier 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.

(iv) The Condemned store of book value of Rs. One Lakh was sold by the Competent Authority by public auction.

(v) The sale proceeds of unserviceable furniture in the official residence of the Governor was credited to the head "grant of maintenance and repairs of furniture in Govt. Houses".

(5)

THE END

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION, AUGUST, 2016

SECTION OFFICER PART I

Paper IV-Formulation of Budget, Budgetary Control and Banking Instructions

Time Allowed 3 Hours

Maximum Marks 100

Q No. 1 Briefly describe the following under the provisions of Punjab Budget Manual

(i) Communication and Distribution of Grants
(ii) The estimates of ordinary Expenditure
(iii) Supplementary appropriation and Supplementary Grant
(iv) Voted Expenditure and Vote on Account

Marks (3x4=12)

Q No. 2 (a) What are the essentials of the Budgetary Control?

(b) What do you mean by re-appropriation? Under what circumstances re-appropriation is permissible and not permissible.

Marks (6+6=12)

QNo. 3 What is the procedure for reconciliation between Nigam's books and Bank account Statement to be followed in F.A.(HQ) office.

Marks (11)

QNo. 4 (a) From the following balance sheets of ABC Ltd. make out the Cash Flow Statement as per AS-3 (Revised) as on March 31,2016. Also show the working notes.

Balance Sheets

Liabilities	2015 Rs.	2016 Rs.	Assets	2015 Rs.	2016 Rs.
Equity share capital	1,00,000	1,00,000	Cash	4,000	5,000
Profit and Loss Account	25,000	45,000	Bank	11,000	10,000
Bank Loan	5,000		Debtors	5,000	10,000
Creditors	7,500	10,000	Stock	12,500	7,500
Outstanding expenses	2,500	500	Fixed Assets	1,17,500	1,37,500
Provision of Taxation	10,000	12,500			
Unclaimed Dividend	-	2,000			
	1,50,000	1,70,000		1,50,000	1,70,000

The net profit for the year after providing Rs. 10,000/- for depreciation were Rs. 30,000/-. During the year, the company declared the equity dividend @ 10 percent, and paid Rs. 7500/- as income tax.

P.T.O

QNo.4 (b) What is the difference between Cash Flow Statement and Fund Flow Statement?

Q No 4(c) Briefly describe "Schedule of Changes in Working Capital "and also prepare the Format of Schedule of Changes in Working Capital.

Marks= (10+5+5=20)

Q No.5 Describe the provisions in respect of the following as enumerated in the Electricity Act, 2003

(i) Functions of Regional Load Despatch Centre

(ii) Provision of Subsidy by State Government

(iii) Accounts and Audit of State Commission

Marks =(5+5+5=15)

Q No. 6(a)State the competency of various authorities in respect of the following according to the Delegation of Powers existing in their Company (Name of the Company should also be mentioned before starting the question.)

(i) **Power of Chief Engineer**

(a) To convey the technical sanction to the detailed estimate for maintenance and special repairs of works under construction chargeable to project estimate/ schemes already approved by the Nigam

(b) To sanction disposal of material borne on stock without value by auction or by calling bids.

(c) To write off actual losses of stock and T&P articles, shortages/breakages of various equipments.

(ii) **Power of Superintending Engineer**

(a) To convey technical sanction to detailed estimates for special repairs including repairs for motor vehicles tractors etc.

(b) To sanction Deposits works.

(c) To sanction and make purchases of office furniture from Super Bazar or consumer cooperative stores on hand quotations.

(d) To sanction or make local purchase of Tonner ink and other consumable items for Computers, fax and Photostat machines.

(iii) **Power of Executive Engineer**

(a) To sanction the non recurring expenditure chargeable to contingencies where no special power is prescribed in the rules and regulations.

(b) To sanction expenditure on service postage stamps /public postage stamps.

(c) To sanction the payment of demurrage and warfage charges out of contingencies of the estimates concerned or stock storage as the case may be.

(Marks 1x10= 10)

Qn.6(b) Describe the provision regarding **"Finances of Licensees"** under the Haryana Electricity Reform Act, 1997

(Marks 05)

Q No. 7 Answer / Write the right choice in respect of the following:-

(i) A Grant made by the Legislative assembly for an exceptional service which forms no part of the current service of any financial year is known as .....(Fill in the blank)

(ii) Unexpired insurance would be treated as a .....for preparing a fund flow statement
(a) Current asset(b) Current liability (c) Non Current asset (d) Non-current liability

(iii) As per provision in the Budget Manual by which date the statements of excesses and surrenders are to be submitted by the Head of Department to the Finance Department.

(iv) It is not a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of the grant as utilized. (True or false)

(v) When it is necessary to cancel a cheque , the cancellation should be recorded on the .....and the cancelled cheque , if in the drawer's possession should be ..... (Fill in the blanks with appropriate word.)

(vi) Receipts for all payments, other than those against electricity bills shall be granted on .....(Fill in the blank)

(vii) Payment of interim dividend represents a/an ..... of fund (fill in the blank)
(a)No flow (b) Source (c) Application (d) Investment

(viii) A company's reported current profit Rs. 70,000/-after incorporating the following: Loss on sale of investment Rs. 10,000/- Premium of debentures Rs. 1500/- Depreciation on machinery and Plant Rs.20,000/- Goodwill and preliminary expenses written off Rs. 30,000/- gain from sale of Non-current assets Rs. 40,000/- The net inflow of funds from the operation would be
(a) Rs. 91500/- (b) Rs. 80,000/-(c) Rs. 70,000/- (d) Rs. 59,500/-

(ix) Levy of fee by the Commission under the Electricity 2003 is covered under the " Power" of the Commission (True or false)

(x) Describe the provision regarding Constitution of Selection Committee to select the Members of State Commission under the Electricity Act, 2003

(xi) Define the Cash Budget

(xii) Debt charges for which the State is liable including interest, sinking fund charges and redemption charges and other expenditure relating to the raising of loans and the service and redemption of debt is treated as .....expenditure(Fill in the blank)

(xiii) According to AS-3 (Revised) purchase of fixed assets is financing activity (True or false)

(xiv) Who appoints the State Advisory Committee ?

(xv) All items of new expenditure whether .....or.....should appear in the Schedules of New Expenditure. (Fill in the blank with appropriate word)

Marks=(1x15=15)

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION, AUGUST, 2016

SECTION OFFICER PART I

Paper V

Time Allowed 3 Hours Maximum Marks 100

Note: **Part A and B are compulsory for all Candidates**

PART –A

Q No. 1(a) What is the procedure for adjustment of undercharges and overcharges relating to Consumer's accounts and their recoveries or refunds, as the case may be.

(b) Define" Daily Progress Register" to be maintained by IAPs under MOI -39

(c) Comment on the duty of Audit to question on decisions of CGRF/Ombudsman, HERC or Judicial courts.

Marks (5+2+3=10)

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

(b) How the accuracy of the posting of Consumer's Ledger is ensured?

(c) What is the procedure for adjustment of amounts written off as irrecoverable dues from consumers.

Marks (6+2+2=10)

Q.No. 3(a) Can an Audit Party be held responsible for short assessment /embezzlement noticed subsequently from the audited accounts, if yes, then to what extent?

(b) Which types of transactions are made in the Revenue Cash Book maintained in the Operation Sub Division?

(c) Which types of transactions are made in the Main Cash Book and Consumer Cash Received Book maintained in the operation sub Division?

Marks (5+2+3 =10)

QNo. 4 (a) What is Sundry Charges and Allowance Register and for which purpose it is maintained? Write at least five transactions which are recorded in this register. Who maintains this register and who are responsible to check this register.

b) Describe "Basics Principles governing an Audit" according to Standard Auditing Practices.

Marks (4+6=10)

P.T.O

Q No. 5 Answer the following:-

(i) 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)

(ii) An arrangement in which the accounts work of each individual is checked by other members is known as .....(Fill in blank)

(a)External Audit (b) Test checking (c) Internal check (d) Internal Audit

(iii) At what stage the name of the consumer is entered in the Consumer Ledger.

(iv) The SDO (OP) sub division has strictly ordered that the Remittance Register should be shown to him daily in the morning irrespective of the fact whether any amount has to be remitted or not. (Right or wrong)

(v) S.D.O (OP) sub division has entrusted the duty of checking of totals or other posting etc. in Consumer's ledger to the Cashier as the ledger clerk is on leave.(right or wrong)

Marks (1x5=5)

PART B

Q No.6(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.

(b) Under what conditions and circumstances the payment of energy bills is accepted in Installments ? Explain.

Marks (5+5 =10)

QN0. 7(a) In order to avoid misappropriation of Nigam's Revenue /cheating of consumers by the Nigam's employees, explain the prescribed checks which are required to be exercised by all the officers/ officials concerned working in the operation sub division/sub office relating to the Consumer's Accounts according to their duties and responsibilities.

(b) Describe the procedure for adjustment/acceptance of advance payment of anticipated bill by consumer.

Marks (8+2 =10)

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

Date of issue of bill	1-8-2016(Sent through E mail)
Nature of supply	Industrial
Supply on	11 KV but being Metered on LT side.
Sanctioned Load	600 KW
Contract Demand	550 KVA

Consumption

Particulars	New Meter Reading	Old Meter Reading	MF
Industry	1,50,000 Kvah 1,30,000 kwh	95,000 Kvah 90,000 kwh	2
Factory Lighting	35,000 kvah 32,000 kwh	28,000kvah 27,000 kwh	-
Colony lighting within factory premises	20,000 kvah 17,000 kwh	15,000 kvah 14,000 kwh	-

MDI reading	580 KVA
Power factor	0.90
Cost of meter and metering equipment borne by the Nigam	Rs. 1,00.000/-
Period	One Month

(b) Explain the procedure for charging of cost of replacement of Defective /Burnt/Lost Meters as enumerated in the Electricity Supply Code –Regulation No. 29 of 2014

Marks (10+ 5= 15)

Q No. 9 Answer the following:-

(i) 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.

(ii) What is the periodicity of the meter reading /billing for various categories of consumers?

(iii) What is the rate of MMC in respect of LT Industrial Power supply where the load is up to 20 KW

(iv) Indicate Application Processing fee, according to Schedule of General Charges, for all categories of consumers.

(v) What is the formula for assessment of electricity charges in cases of theft of electricity as per section 135 of the electricity Act 2003?

Marks (1x5 = 5)

P.T.O

PART C(Regulatory Affairs)
(For HVPNL Candidates)

QNo. 10 Answer the following

(i) Whether the Transmission Licensee is required to submit its ARR for Transmission Business and SLDC business separately to the Commission or in the combined form as both the business are under control of Transmission Company.

(ii) In case the payment of bills of transmission and other charges by the beneficiary is delayed beyond a period of 30 days from the date of receipt of bill, at which rate late payment surcharge shall be levied from the beneficiary, according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012.

(iii) Define " Collection Efficiency" according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012

(iv) In case of early payment of bills of transmission and other charges at which rate Rebate for early payment shall be allowed according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012.

(v) Define " Tariff" according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012

Marks (1x5=5)

Q No. 11(a) Describes the powers of the HERC as enumerated in the Electricity Act, 2003

(b) 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

Marks (5+5=10)

PART C(Regulatory Affairs)
(For UHBVNL and DHBVNL Candidates)

Q No 12 Answer the following

(i) In case of early payment of bills of transmission and other charges at which rate Rebate for early payment shall be allowed according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling

and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012.

(ii) At which percentage rate the wheeling charges collected from open access consumers shall be retained by the distribution licensees.

(iii) Define "Revenue" according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012

(iv) The licensee has received Rs. 10, 00,000/- on account of non tariff income. What treatment will be given to this amount while preparing the ARR for calculating the net revenue requirement?

(v) When the HERC (Conduct of Business) Regulation came into force.

Marks (1x5=5)

Q nO. 13(a) Describe the functions of the HERC as enumerated in the Electricity Act, 2003.

(b) 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

Marks (5+5=10)

PART C(Regulatory Affairs)
(For HPGCL Candidates

Q No. 14 Answer the following

(i) Define "Additional Capitalization "according to HERC (Terms and conditions for determination of Tariff for Generation, Transmission, wheeling and distribution and retail supply under Multi Year tariff framework) Regulations 2012.

(ii) In case the payment of bills of capacity and other charges by the beneficiary is delayed beyond a period of 30 days from the date of receipt of bill, at which rate late payment surcharge shall be levied from the beneficiary, according to HERC (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail Supply under Multi Year Tariff Framework) Regulations, 2012.

(iii) On what grounds the Commission can review its orders or decisions according to the HERC (Conduct of Business) Regulations, 2004.

(iv) SLDC and Transmission charges paid for energy sold by the Company outside the State has been considered as expenses for determining generation tariff (Right or wrong)

(v) In how many days the Commission is required to issue tariff order after supplying complete information by the licensees

Marks (1x5= 5)

Q No. 15(a) Define PPA and what are its salient features?

(b) Explain about the formation of State Advisory Committee and its objects.

Marks (5+5=10)

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HARYANA POWER UTILITY
SECTION OFFICER PART – I (DAE - DECEMBER 2016)
Paper-I: Book Keeping and Commercial Accounting

Time Allowed : 3 hours | Max.Marks : 100

PART – A (BOOK KEEPING)

Q1 Objective Type Questions:

(a) Errors of principle will affect trial balance (T/F)

(b) Depreciation cannot be provided in case of loss in a financial year. (T/F)

(c) Amortisation is decrease in the value of .....assets.

(d) Expenses incurred to keep the machine in working condition is a capital expenditure. (T/F)

(e) Amount paid as compensation to an employee on retrenchment is a revenue expenditure. (T/F)

(f) Amount received from IDBI as a medium term loan for augmenting working capital is a revenue receipt. (T/F)

(g) Any liability which may or may not arise is called a ..... liability.

(h) No cancellation entry is required when a bill is renewed. (T/F)

(i) Special crossing of a cheque means drawing two parallel line on the left hand corner of cheque and writing nothing therein. (T/F)

(j) A promissory note can be made payable to the bearer. (T/F) **(Marks:10x1=10)**

Q2. (a) From the following transactions, prepare a three column cash book for the month of July, 2016:

		Rs.
1.	Cash balance	9,000
	Bank balance	11,000 (cr.)
3.	Paid rent by cheque	3,000
4.	Cash received for cash sales	3,000
	Cash discount	300
5.	Payment for cash purchases	1,000
	Cash discount	100
9.	Cash payment for salaries	5,000
12.	Received cheque from X in full settlement & deposited in bank	7,700
15.	Received cash from *X*	4,000
	Discount allowed	500
17	Cheque received from Z	2,000
22.	Withdrew from bank for personal use	1,000
24.	Cheque received from Z deposited in bank	
27.	Cheque from Z dishonoured and returned by bank	
30.	Payment of telephone bill by cheque (including Rs.500 for residential connection)	2,000

What is the nature of bank balance on 31.7.2016 ? **(Marks: 15)**

(b) Difference between Trade discount and Cash discount. **(Marks : 5)**

Q3. (a) From the following ledger balances extracted at the close of the trading year ended 31st March, 2015, prepare a Trading A/c, P/L A/c, and Balance Sheet as at that date giving effect to the adjustments:

	(Rs.)		(Rs.)
Capital on 01.04.2014	50,000	Building Premises	55,000
Stock on 01.04.2014	8,000	Furniture & Fittings	2,500
Purchases	20,000	B/R	3,500
Sales	80,000	B/P	2,500
Returns Inward	1,500	Sundry Debtors	20,000
Returns Outward	400	Sundry Creditors	15,800
Wages	6,900	Packing Machinery	4,500
Advertisement	5,500	Smith's Loan (Dr.)	
Apprentice premium	1,200	@10% on 01.04.2014	5,000
Interest on Smith's loan	300	Investment	3,000
Drawings	3,000	Cash in hand	250
Office expenses	8,050	Cash at bank	3,500

PTO

Adjustments:

(i) Stock in hand on 31.03.2015 Rs. 7,000.

(ii) Apprentice premium is for three years, paid in advance on 01.04.2014.

(iii) Interest on capital to be allowed at 5% for the year.

(iv) Interest on drawings Rs.80.

(v) Rs.5,000 out of the advertisement expenses are to be carried forward.

(vi) Stock destroyed by fire Rs.3000 and the insurance Co. admitted a claim of Rs.2000 only and paid it in April 2015.

(vii) The manager is entitled to a commission of 10% of net profit calculated after charging his commission.

(viii) Included in sales is an amount of Rs.10,000 representing goods on sale or return, customer still having the right to return the goods. Goods were invoiced charging a profit of 20% on sales.

(ix) Stock included materials worth Rs.1,000 for which bills had not been received and therefore, not yet accounted for.

(Marks 20)

(b) Explain marshalling of Assets and liabilities with the help of a small suitable example. **(Marks 5)**

Q.4.(a) For goods sold, Nair draws the following bills on Roy who accepts the same as per terms :

Amount of the bill (Rs.)	Date of Drawing	Date of acceptance	Tenure
8,000	06.01.2016	09.01.2016	3 months after date
9,000	15.02.2016	18.02.2016	60 days
8,000	21.02.2016	21.02.2016	2 months
15,000	14.03.2016	17.03.2016	30 days after sight

On 18th March, 2016, it is agreed that the above bills will be withdrawn and the acceptor will pay the whole in lump sum by a cheque, 15 days ahead of the average due date and for this a rebate of Rs. 1000 will be allowed. Calculate the average due date, amount and the due date of the cheque. **(Marks : 15)**

(b) Explain the following :

(i) Red Ink Interest (ii) Depletion (iii) Obsolescence **(Marks: 5)**

PART – B (COMMERCIAL ACCOUNTING)

Q5. Objective Type questions:

(i) Section.....deals with maintenance of books of accounts by a Company.

(ii) Books alongwith vouchers must be kept in good order for ..... years immediately preceding the relevant year.

(iii) Financial statements and other documents are to be filed with ROC in form.....

(iv) Division II of Schedule III, (As per amendments of April 6, 2016) is applicable to a Company whose financial statements are drawn up in compliance with.....

(v) Full form of ICAI is..... **(Marks : 5x1=5)**

Q6. Discuss the provisions of Section 92 of the Companies Act, 2013, regarding filing of Annual Returns and other documents. Discuss the penalty for its non-compliance. **(Marks : 10)**

Q7. Give the Performa of Balance Sheet of a Company under Schedule III of Companies Act, 2013. Also discuss the amendments in Schedule III as notified by the Ministry of Corporate Affairs vide notification dated 6th April, 2016. **(Marks: 10)**

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS(PART-I)

December,2016

PAPER-II: Civil Service Rules covering service conditions, Grant of Pension and Travelling Allowance etc.

Time Allowed : 3 Hours

Maximum Marks : 100

QUESTION 1: Mr. 'A', a Peon was recruited in the Haryana Vidyut Prasaran Nigam Ltd on 01-01-1989 as a direct recruit fresh entrant and he was promoted to the post of Clerk on 05-12-1997 in the pay scale of Rs. 4000-100-4800-EB-100-6000 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. 4000-100-4800-EB-100-6000 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 01-07-2016 as per provisions laid down in the HVPNL (Revised Pay) Rules, 2009. **(Marks 10)**

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

(i)	Date of Birth	1-10-1958
(ii)	Joined service as officiating clerk	1-04-1991
(iii)	Permanent service from	1-04-1992
(iv)	Availed EOL without medical certificate from 01-04-2006 to 30-06-2006 and 01-08-2010 to 31-08-2010 and with medical certificate from 21-08-2014 to 31-08-2014.	
(v)	Availed Commuted Leave from 1-10-2014 to 31-10-2014.	
(vi)	Remained under suspension from 01-04-1996 to 30-09-1996 and the period of suspension adjudged as duty for the purpose of increment only.	
(vii)	He drawn pay at Rs. 26260+6400 Grade Pay per month in the pay band of Rs. 15600-39100+6400 Grade Pay w.e.f. 01-07-2016.	
(viii)	Dearness Allowance 125%, House Rent Allowance 20%, Fixed Medical Allowance Rs. 500/-, Mobile Allowance Rs. 300/- and Conveyance Allowance Rs. 600/- pm.	
(ix)	Earned Leave/Half Pay Leave at credit at the time of Superannuation is 321 days and 220 days respectively.	

(Marks 10)

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

i) Distance from Residence to Railway Station at Station 'X' 9 KMs

P.T.O.

ii)	Rail Journey	750 KMs
iii)	Journey by Occean 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 Occean Journey. **(Marks 10)**

QUESTION 4: **(a)** Mr. 'A' is drawing following emoluments w.e.f. 1-7-2016:

i)	Basic Pay	Rs. 15300
ii)	Grade Pay	Rs. 2800
iii)	Dearness Allowance	125%
iv)	House Rent Allowance	20%
v)	Special Allowance	Rs. 500
vi)	Conveyance Allowance	Rs. 300
vii)	Fixed Medical Allowance	Rs. 500
viii)	C.C.A.	Rs. 120
ix)	Washing Allowance	Rs. 60

Civil Court sent two attachment orders on 22-7-2016 and 3-8-2016 for amounting to Rs. 100000/- and Rs. 30000/- to be recovered @ Rs. 5000/- and Rs. 1500/- per month respectively. Please calculate the amount to be attached per month. Whether recovery of both the attachment orders can be made simultaneously? **(Marks 5)**

(b) 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? **(Marks 5)**

QUESTION 5: **(a)** What instructions are to be observed while Grants-in-aid are disbursed to the Local Bodies? **(Marks 5)**

(b) What are the different kinds of Travelling Allowances which may be drawn in different circumstances by the Govt. Employees? Please state those circumstances also. **(Marks 5)**

QUESTION 6: **(a)** Please specify the circumstances when the accumulation of G. P. Fund become payable? What is the procedure for making payment in such cases? **(Marks 10)**

(b) Whether a female employee of HVPNL may exclude her husband from her family for receiving final payment of provident fund standing in her credit after her death? **(Marks 3)**

(c) Whether TDS is to be deducted on the amount of interest earned on the G.P. Fund accumulations by the subscriber after the date of quitting the service? **(Marks 2)**

QUESTION 7: Please comment on the following in the light of the provisions laid down in Haryana State Electricity Board Employees (Conduct) Regulations, 1984:-

(a) A HVPNL officer sanctioned a contract to a company in which his son is working as Director after following the official procedure.

(b) A NIGAM employee assisted in conduct of Vidhan Sabha elections in the due performance of a duty imposed on him.

(c) Mr. 'A' working in the HVPNL refused to work overtime.

(d) A NIGAM employee appeared in a Radio Broadcast in connection with a literary work without the approval of higher authorities.

(e) A Nigam employee got published a Book of his poems through a publisher without prior approval of competent authority. **(Marks 2x5=10)**

QUESTION 8: (a) Which major penalties are to be inflicted on an employee? Please also specify the procedure for inflicting major penalties on Nigam employees as per provisions laid down in Haryana State Electricity Board Employees (Punishment & Appeal) Regulations, 1990. In which cases no appeal or application for revision shall lie? **(Marks 10)**

(b) Which penalties are not amount to a penalty within the meaning of penalty under Haryana State Electricity Board Employees (Punishment & Appeal) Regulations, 1990? **(Marks 5)**

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

(i) Mr. 'A', a Junior Engineer working in HVPNL at Panchkula was allowed travelling allowance by the Competent Authority during refused leave.

(ii) A NIGAM office situated in Panchkula purchased some furniture on 10-1-2013 for Rs. 55000/- from a Supplier in Delhi, but the supplier submitted his claim on 1-10-2016 and the bill for making payment was submitted to treasury by the office on 15-10-2016, but the Treasury Officer refused to make payment being a time-barred.

(iii) A Judgement debotor 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.

(iv) Mrs. 'A', an employee of the NIGAM was granted Earned Leave from 1-5-2016 to 31-7-2016. On return from leave she requested to the Competent Authority to convert her earned leave into Child Care Leave and the Competent Authority accepted her request.

(v) A NIGAM servant under suspension was acquitted by the Court of Law on 1-6-2016. The orders for re-instating him was issued on 10-6-2016 and he joined

P.T.O.

the duty on the same day in the afternoon. The Head of Office asked him to apply for leave as admissible for the period from 1-6-2016 to 10-6-2016.

(vi) Mr. 'K', a Nigam employee who has been incapacitated from the public service on account of intemperate habits, was granted Invalid Pension.

(vii) A NIGAM employee under suspension was required to perform a journey by the Competent Authority not related to his suspension in public interest, but travelling allowance was not allowed to him as he was not on duty.

(viii) Mr. 'A' and his wife both Haryana Government employees met with an accident and died. The minor child was allowed to draw two family pensions by the Competent Authority.

(ix) An employee who had availed 'Leave not due' applied for permission to retire voluntarily due to ill health, was called upon by the competent authority to refund the amount of leave salary drawn during such leave.

(x) A HVPNL employee applied 10 days earned leave which was due to him but the sanctioning authority wanted to punish him for his frequent absence and EOL for 10 days was granted to him. **(Marks 10)**

THE END

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS(PART-I)

December,2016

PAPER-III: Works and Store Account including Audit of Works Accounts

Time Allowed : 3 Hours Maximum Marks : 100

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

PART-A

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

(i) Total expenditure of Rs. 250000/- appearing in the 'Schedule of Deposit Works' was paid to the Contractor on the work "Running expenses of a Water Supply Scheme" against the total up-to-date deposit of Rs. 200000/-.

(ii) A Divisional Officer keeps the accounts of a work open for six months after completion because the wages of certain labourers employed on the work have remained unpaid.

(iii) A Cashier was in the habit of keeping his private cash in office Cash Chest. On physical verification the Head of Office treated the excess amount as "To cash found surplus in Cash Chest" and recorded a certificate in the Cash Book in this regard at the end of the month.

(iv) A Divisional Officer proposes to credit the cost of dismantled materials, received from a work-in-progress, to revenue on the ground that there is no provision for such credit in the estimate of the work.

(v) A Head of Department requested his Administrative Department to enhance the amount of Permanent Advance, as the amount already sanctioned is not sufficient to meet his urgent expenses due to increase in rate of various items. The Administrative Department acceded to his request and sanctioned the increased amount of Permanent Advance.

(vi) Health Department transferred one of its building lying vacant to the Irrigation Department free of costs.

(vii) A Divisional Officer has to get labourers from a distance of three days journey and he allowed to pay them wages for the number of days occupied in journey to and from the site of work.

(viii) A Divisional Officer rejects the request of a Contractor to furnish him an extract from his account in the Contractor's Ledger.

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

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

(10 Marks)

P.T.O

Q.2: Write the Cash Book from the following transactions of Executive Engineer "A", Construction Division for the month of October,2016 indicating the classifications of each item as per Board's new commercial accounting system and close the Cash Book giving an analysis of the closing balance as well as explanatory notes where necessary:-

Contents of the opening balance in the chest as on 30-9-2016 are as under:		Rs.
i)	Currency Notes and coins includes forged notes for Rs.25.	6225
ii)	Postal Orders	500
iii)	Cheque No. 1010 dated 25-9-2016 received from Sh. Mani Ram as rent of canteen.	2000
iv)	Revenue Stamps	20
v)	Self Cheque dated 30-9-2016	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 30-9-2016:	50000
x)	NSCs from employees as security	7000

1-10-2016	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	
1-10-2016	Transferred by endorsement of cheque to SDO-I for disbursement of salary:		30000
	Transferred by endorsement of cheque to SDO-II for disbursement of salary:		75000
	Salary disbursement to Divisional office staff:		40000
	En-cashed self-cheque dated 30-9-2016.		
	Cheque of M/S Johnson & Co. dated 30-9-2016 sent to the concerned authority.		
3-10-2016	Cheque No. 254 drawn on self and en-cashed :		5500
	Cheque No. 1010 dated 25-9-2016 deposited into Bank for remittance to H.Q.		
4-10-2016	Paid to Ram Lal, UDC on account of arrear of salary for 7/2016:		1900
5-10-2016	Received earnest money by DD No. 10/2016 dated 27-9-2016 from M/S G.K. Enterprises for remittance to H.Q.:		50000

6-10-2016	Deposited into Bank DD No. 10/2016 received from M/S G.K. Enterprises.		
10-10-2016	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.		
12-10-2016	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	
15-10-2016	Cash counted and found short:		100
16-10-2016	Issued temporary advance to SDO-I for payment to work-charged staff vide Cheque No. 260:		9800
20-10-2016	Received cash out of sale of scrap wood and deposited in Bank for remittance to H.Q.:		500
23-10-2016	Issued Revenue Stamps for cash:		10
26-10-2016	Postal Orders were en-cashed:		500
28-10-2016	Received Bank Guarantee from Supplier M/S Ram Rattan & Co.:		9660
31-10-2016	Tally the cash amount and keeping the cash for passed vouchers i.e. for unpaid salary, deposited the balance into bank		

(20 Marks)

Q. 3: Post the following transactions of Contractor S. Manjit Singh for the month of November,2016 in the Contractor's Ledger in Form PWA-14. Close the Ledger and also work out the closing balance. All the recoveries and advances outstanding at the close of October, 2016 were adjusted in November, 2016:-

Date	Particulars	Rs.
01-11-2016	Issued 20 MT Cement for work 'C' at the Issue rate of Rs.5000 per MT plus 3% storage charges.	
02-11-2016	Paid IInd Running Bill for work 'A':	
	Value of work done since previous bill	520000
	Value of work upto date	800000
	Recoveries: Advance Payments	200000
	Secured Advance	152000
	Hire Charges of T&P items	7000
	Cost of cement	51000
	Security Deposit, Vat, Income Tax and labour Cess at prescribed rates.	
08-11-2016	Paid Ist Running Bill for work 'B':	
	Value of work done	275000
	Recoveries:	
	Secured Advance	125000
	Cost of cement issued	10800
	Security Deposit, Vat, Income tax and Labour Cess	

P.T.O.

at prescribed rates.

12-11-2016	Issued 2 MT of steel for work 'A' and 3 MT of steel for work 'C' at the rate of Rs.35000 per MT plus storage charges @ 3%.	
14-11-2016	Received back in stock 2 MT cement issued for work 'C' as unutilized. Market rate prevailing on that day was Rs. 5500 per MT.	
19-11-2016	Issued 5 MT steel angles from stock, which was not for bona fide use on the works undertaken by the Contractor for the Division. Issue rate of the item was Rs.30000 per MT plus 3% storage charges whereas market rate was Rs. 35000 per MT.	
22-11-2016	Paid IInd Running Bill for work 'B':	
	Value of work done up to date	504000
	Secured Advance	120000
	Recoveries made:	
	Security Deposit, Vat, Income Tax and labour cess at prescribed rates	
	Fine for bad work	20000
26-11-2016	Paid IIIrd Running Account Bill for work 'A':	
	Value of work done up to date	1000000
	Advance Payment	180000
	Recoveries: Cost of steel issued	
28-11-2016	Paid Ist Running Account Bill for work 'C':	
	Value of work	482000
	Secured Advance	100000
	Recoveries: Cost of steel issued to date	

(15 Marks)

Q. 4: Post the following transactions in the Work Abstract of a Major Work in "X" Division for the month of November, 2016:-

(1) Item-wise detail of expenditure up to the previous month:

Name of Item	Estimate Rs.	Expenditure up to the end October, 2016 (Rs)
Earthwork	60000	50000
Brickwork	180000	40000
RCC Work and Masonry	190000	90000
Woodwork	80000	20000
Contingencies	5000	------
Materials	200000	100000
Advance Payment	------	-----
Secured Advance	------	150000 (Contractor-"A")
Other Transactions	------	2000 (Contractor-"B")

(2) Transactions for the month of November,2016:

i) Vr. 5: Prepared Muster Roll for Rs. 18000 out of which Rs. 17000 were paid and Rs. 1000 remained unpaid. The details of Muster Roll were as under:

Earth work	Rs. 3500
Brick work	Rs. 3600
RCC	Rs. 5300
Wood work	Rs. 5600

ii) Vr. 6: Paid Rs. 16000 on account of salary of work charged staff. This included

arrears of salary for the month of September, 2016.

iii) TE 4: 15 cum wood was issued to Contractor "A" from stores at the agreed rate of Rs.1200 per cum. The stock issue rate was Rs. 1000 per cum plus 5% storage charges.

iv) Vr. 12: Paid to Cement Corporation of India by cheque for Rs. 108000 towards 90% advance payment on production of Railway Receipt showing despatch of 40 MT of cement chargeable to work.

v) TE 13: Carried out necessary adjustment on receipt of materials mentioned at (iv) above.

vi) Vr. 15: Paid Rs. 5000 towards cartage for lifting the material from Railway Siding to the site of work.

vii) TE 19: Transferred 5 MT of cement from Work "A" to another Division. Prevailing market rate was Rs. 3200 per MT at the time of transfer and adjustment was made accordingly.

viii) TE 20: Stores valuing Rs. 36000 issued to Contractor "B" in the month of September, 2016, but the amount was wrongly charged to the sub head 'Materials'. Adjustment to the proper head carried out.

ix) Vr.18:Paid to Contractor "A" IInd Running Account Bill as per following details:

(a) RCC	Rs. 80000
(b) Masonry	Rs. 20000
(c) Advance Payment	Rs.100000
(d) Secured Advance made on security of bricks since recovered	Rs . 75000
(e) Deduction of cement consumed on work	Rs. 15000

(f) Deduction of security Deposit, Income tax, VAT and Labour Cess at the prescribed rates.

(10 Marks)

Q. 5: Please briefly explain the different kinds of "Contracts" in the Public Works Department? What Contract documents are to be prepared by the Divisional Officer before a work is given out on Contract? **(10 Marks)**

PART- B

Q. 6: What is the difference between 'Dead Stock', 'Other Stores' and 'Surplus Stores' ? What instructions are to be governed regarding maintenance of these Stores?

(15 Marks)

Q. 7: (a) Please describe briefly the procedure followed for the Receipt, Issue and Custody of Stock Materials in a Public Works Division? **(10 Marks)**

(b) Define the term "Stores". What are the responsibilities of the Store Keeper?

(5 Marks)

P.T.O

Q. 8: Keeping in view the provisions of the rules, please indicate whether the action taken in the following cases is right or wrong:-

(i) 'Mr. 'A' Contractor furnished Earnest Money with the tender in the form of cheque.

(ii) The value of deficit of stores which was worked out to Rs. 5000/- was debited to the final heads by the competent authority.

(iii) Executive Engineer ignored the lowest tenderer without recording any reason at his own.

(iv) Executive Engineer sold obsolete stock to the Public on book value and supervision charges were not charged.

(v) 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 .

(5 Marks)

XXXXXXXXX

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION, December - 2016

SECTION OFFICER PART I

Paper IV-Formulation of Budget, Budgetary Control and Banking Instructions

Time Allowed 3 Hours

Maximum Marks 100

Q No. 1 Briefly describe the following according to the provisions as enumerated in the Budget Manual:-

(i) The Revised Estimates.
(ii) Expenditure not provided for in the Estimates.
(iii) Voted expenditure and Vote on Account
(iv) List of expenditure which are treated as "Charged" expenditure on the Consolidated fund of the State under the constitution of India.

(Marks 3x4 =12)

Q No. 2 Explain the procedure regarding payments, custody and issue of cheque books and drawing of cheques as enumerated in the Banking Instructions of the Power Utilities.

(Marks = 10)

Q No. 3(a) Describe the Responsibility of the following for control over the expenditure:-

(i) Heads of Departments/Controlling officers
(ii) Disbursing Officers
(iii) Audit Office

(Marks 3x3=9)

Q No. 3(b) Define the following

(i) Exceptional Grant
(ii) Demand for grant
(iii) Departmental Estimates
(iv) Unit of appropriation

(Marks 4x1=4)

P.T.O

Q No. 4(a) Balance Sheets of M/S Excel Limited as on Jan, 2015 and 31 December, 2015 were as follows:

Balance Sheets

Liabilities	Ist Jan 2015 Rs.	31 December 2015 Rs.	**Assets**	I st Jan 2015 Rs.	31 Dec. 2015
Creditors	20,000	22,000	Cash	5,000	3,500
Mr. White's loan	12,500	-	Debtors	15,000	25,000
			Stock	17,500	12,500
Loan from RN Bank	20,000	25,000	Machinery	40,000	27,500
			Land	20,000	25,000
Capital	62,500	76,500	Building	17,500	30,000
	1,15,000	**1,23,500**		**1,15,000**	**1,23,500**

During the year machine costing Rs. 5000/- (accumulated depreciation Rs. 1500/-) was sold for Rs, 2500/-. The provision for depreciation against machinery as on 1 January, 2015 was Rs. 12,500/- and 31 December, 2015 Rs. 20,000/- Net profit for the year 2015 amounted to Rs. 22,500/- . You are required to prepare funds (working capital) Flow Statement. Also show the working notes.

Marks (10)

Q No. 4(b) What is Cash Flow Statement? What are the objectives of Cash Flow Statement?

Marks (05)

Q No. 4(c)The treatment of which items as deposits is prohibited under the rules of PFR.

Marks (05)

Q No. 5 Discuss the provisions of Electricity Act, 2003 in respect of the following

(i) The major principles by which SERCs will be guided while determining Tariffs.
(ii) Provision of subsidy administration.
(iii) Persons constituting Selection Committee authorized to recommend members of SERC
(iv) Functions of State Load Despatch Centre
(v) Objects of State Advisory Committee

Marks (3x5= 15)

QNo. 6(a) Under which circumstances and to which extent the State Commission can levy/impose fines and charges on the licensee or other persons according to the provisions of The Haryana Electricity Reform Act, 1997.

Marks (05)

Q No. 6(b))State the competency of various authorities in respect of the following according to the Delegation of Powers existing in their Company (Name of the Company must be mentioned before starting the question otherwise the question will not be evaluated)

(i) **Power of Executive Engineer**

(a) To sanction repairs and carriage of T&P (both technical and other items)

(b) To sanction the sale of grass trees or other produce in the Nigam's land

(c) To issue work orders for works and repairs other than civil works

(d) To sanction writing off finally the irrecoverable value of stores, T&P articles of public money lost by fraud or the negligence of individuals or other causes.

(ii) **Power of Superintending Engineer**

(a) To sanction non recurring expenditure chargeable to contingencies where no special power is prescribed in the rules/regulations

(b) To sanction of medical reimbursement charges of employees/pensioners/family pensioners

(c) To sanction or make local purchase of stationery.

(iii) **Power of Chief Engineer**

(a) To sanction sale of articles on the stock accounts for full value plus usual charges of 10%.

(b) To write off irrecoverable items outstanding in the Misc. advances.

(c) To convey technical sanction to detailed estimates for special repairs including repairs for motor vehicles tractors etc. chargeable to Revenue Head of Accounts.

(Marks 1x10= 10)

Q No. 7 Answer the following:-

(i) Given: Net profit during the year Rs. 50,000/- . Debtors in the beginning Rs. 15000/- and debtors at the end Rs. 20,000/- What would be the amount of cash from operation?

(ii) In which form Reconciliation Statement for Collection Account and Drawing Account is prepared in F.A.(HQ) office.

(iii) Who constitutes the Commission Advisory Committee in accordance with the provision of The Haryana Electricity Reform Act, 1997.

(iv) The Audit Officer is not required to watch progress of expenditure against the appropriation under each grant and where grant comprises more than one major head under each major head as a whole. (Right or wrong)

(v) Any sums required to satisfy any judgment , decree or award of any court of arbitral tribunal is a charged expenditure (True or False)

(vi) If net profit is Rs. 40,000/- after writing off goodwill Rs. 4000/- and loss on sale of plant is Rs. 8,000/-. Calculate the amount of fund from operation.

(vii) A loan bear interest for the day of advance , but not for the day of repayment (True or False)

P.T.O

(viii) The bill authenticated by the Governor with reference to a supplementary statement of expenditure presented to the Legislature is known as .....(Fill in the blank)

(ix) The payment of claims pertaining to pension not preferred within period of one year from the date of it become due shall be presented only with an authority of Head of Department. (True or false)

(x) All items of new expenditure whether .....or.....should appear in the Schedules of New Expenditure. (Fill in the blank with appropriate word)

(xi) When it is necessary to cancel a cheque , the canceliation should be recorded on the ..... and the cancelled cheque , if in the drawer's possession should be ..... (Fill in the blanks with appropriate word.)

(xii) Interest on investments is an item of operating income (True or False)

(xiii) M/S X Ltd. Provides the following information:

Net profit before income tax	Rs.40,000/-
Depreciation charged during the year	Rs. 10,000/-
Goodwill written off during the year	Rs. 10,000/-
Income Tax for the year	Rs. 20,000/-

What would be fund from the Operation?

(xiv) State the divisions of Public Accounts

(xv) The date on which Haryana Electricity Reforms Act came into force.

Marks (1x15=15)

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION, December- 2016

SECTION OFFICER PART I

Paper V

Time Allowed 3 Hours

Maximum Marks 100

Note: **Part A and B are compulsory for all Candidates**

PART –A

Q No. 1(a) 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.

QNo. 1(b) What procedure is to be adopted if due to sudden illness or other unavoidable circumstances, the custodian of the 2nd key, before actually absenting himself , is unable to handover the charge in the prescribed manner ?

Marks 8+2=10

Q No. 2 What are the instructions which will be followed for conducting the audit of consumer's Accounts? Also explain the procedure for checking of each and every record with reference to the prescribed book.

Marks 10

Q No. 3(a) Describe the procedure for adjustment of under-charges and over-charges relating to the consumer's accounts and their recoveries or refunds, as the case may be.

Q No. 3(b) How the custody of cash is kept? What action shall be taken when the key of the chest is reported to be lost?

Marks 5+5=10

Q No. 4(a) Define techniques of Auditing. Also explain some of the techniques which are generally adopted by the auditors while auditing according to the Standard Auditing Practice.

Q No. 4(b) Describe the "Responsibility of overcharges" as depicted in the P.F.R.

Marks 7+3=10

Q No. 5 Answer the following:-

(i) If, a consumer through changing his place of residence, has his former premises disconnected and gets his new premises connected, whether he will be allowed to retain his old account number or he will be allotted a new account number.

(ii) The most important objective of internal audit is .....(Fill in blank from the following)

(a) Facilitating final audit

(b) Early finalization of annual accounts

P.T.O

(c) Ensuring systematic accounting

(d) Early detection of errors and fraud.

(iii) When posting meter reading .....only should be posted in the .....except in the case of initial and final reading of a meter which must be shown in.....

(iv) Who post the realization in the consumer ledger and from which record.

(v) At the time of transfer of key of the chest what action is required to be taken according to the prescribed instructions.

Marks 1x5=5

PART B

Q No. 6(a) When the Assessing officer come to the conclusion that unauthorized use of Electricity has taken place , what procedure ,according to the Electricity Supply code Regulation 29/2014, is to be followed by the Assessing Officer for levy of charges for unauthorized use of electricity.

QNo. 6(b) Discuss the provision regarding levy of Monthly Minimum Charges on temporary disconnection of LT Industry.

Marks 7+3= 10

Q No. 7(a) Explain the procedure as enumerated in the Electricity supply code Regulation No. 29/2014 for " Compounding of Offence"

Q No. 7(b) 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 of being informed to him about dishonoring of his cheque.

Marks 5+5=10

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

(i)	Date of issue of Bill	1-12-2016(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	o.90
(vii)	Consumption	1,30,000 Kvah 1,10,000 kwh
(viii)	Consumption during peak load	20,000 Kvah 18,000 kwh
(ix)	Declared Peak lead hours	18.00 hrs to 21.00 hrs

(x)	Industry can draw power during peak load Hours subject to levy of prescribed PLEC	50% of CD
(xi)	Cost of meter and metering equipment Borne by Nigam	Rs. 60000/-
(xii)	Period one month	

Q No. 8(b) Describe the procedure as mentioned in the Electricity Supply code- Regulation 29/14 for " Assessment of Electricity charges in cases of theft of electricity as per section 135 of the Act"

Marks 10+5=15)

Q No. 9 Answer the following:-

(i) Which category of tariff is applicable in case of Hostel of Educational Institutions (including Mess/Canteen)

(ii) What is the formula for calculating the permissible consumption during peak load hours?

(iii) How much amount of ACD /Security the consumer is required to maintain with the licensee?

(iv) Define Consumption charges

(v) A consumer has deposited advance payment against the future energy bills. Is the Consumer is entitled for any interest on the advance payment? If entitled at which rate?

Marks 1x5= 05

Part C(Regulatory affairs)

FOR HVPNL Candidates

Q No. 10 Answer the following:-

(i) Define "wheeling" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

(ii) Define "Additional Capitalization" 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.

(iii) Can a Commission review its order or directions on its own or on the application of the Party? If yes, within which period it can review its order/decision.

(iv) In how many days the commission is required to issue tariff order after supplying complete information by the licensee.

(v) When the HERC (Conduct of Business) Regulation came into force.

Marks 1x5=05

Q No. 11(a) Explain the functions of the Haryana Electricity Regulatory Commission as enumerated in the Electricity Act, 2003.

QNo. 11(b) What are the components for determination of Tariff of the Transmission Licensee for Transmission Business and SLDC Business according to the HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012? Also explain connection charge.

Marks 5+5=10

P.T.O.

Part C (Regulatory Affairs)

(For UBBVNL and DHBVNL Candidates)

Q No.12 Answer the following:-

(i) Define "Additional Capitalization" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

(ii) In how many days the commission is required to issue tariff order after supplying complete information by the licensee.

(iii) Define Tariff according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012

(iv) Define Long term Open access 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

(v) 30% of the wheeling charges collected from open access consumers shall be retained by the distribution licensees and the balance 70% shall be adjusted towards reduction of ARR for the retail supply business.(Right or wrong)

Marks 1x5= 05

QNo. 13(a) Describe the powers of the HERC as enumerated in the Electricity Act, 2003

Q No. 13(b) What are the components for determination of Tariff of the Distribution Licensee for Retail Supply business according to the HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff frame work) Regulation, 2012

Marks 5+5=10

Part C (Regulatory Affairs)

For HPGCL Candidates)

Q No. 14 Answer the following:-

(i) Define "Additional Capitalization" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

(ii) In how many days the commission is required to issue tariff order after supplying complete information by the licensee.

(iii) When the HERC (Conduct of Business) Regulation came into force.

(iv) SLDC and Transmission charges paid for energy sold by the Company outside the State has been considered as expenses for determining generation tariff (Right or wrong)

(v) In case the payment of bills of capacity charges , and energy charges to be paid by the beneficiary is delayed beyond a period of 30 days from the date of receipt of bill, at which rate late payment surcharge shall be payable by the beneficiary.

Marks 1x5=05

Q No. 15(a) What are the components for determination of Tariff for Generation Business according to the HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff frame work) Regulation, 2012.

QNo. 15(b) Describe the powers of the HERC as enumerated in the Electricity Act, 2003

Marks 5+5=10

Haryana Power Utility

DAE for S.O.Part-I April, 2017

Paper-I: Book keeping and Commercial Accounting

Time allowed: 3 Hours Max. Marks: 100

Part-A(Book -Keeping)

I. **Objective type questions** :

a) Agreement of trial balance is not a conclusive proof of the arithmetical accuracy of the books of accounts. (T/F)

b) Expenses can be capitalised. (T/F)

c) There are eight subsidiary books. (T/F)

d) A bill of exchange is an unconditional document. (T/F)

e) Sinking fund helps in replacement of assets. (T/F)

f) A bank reconciliation statement is prepared on a particular date. (T/F)

g) Advertisement is the best example of deferred revenue expenditure. (T/F)

h) Noting charges are ultimately paid by the drawee. (T/F)

i) Drawee and payee can be the same persons. (T/F)

j) Assets and liabilities are to be put in a certain order in Balance Sheet. (T/F)

(Marks: 10x1=10)

II. In the books of Ram Lall, there was a balance of ₹ 6,500 due by K.Sampat on 31st March, 2016, which was written off as bad debt in closing of the books on that date. On 10th May 2016, K Sampat paid cash ₹ 6,000 in full and final settlement of his dues. Further transactions took place between Ram Lall & K.Sampat as follows:

2016

June 3 Ram Lall sold goods invoiced at ₹ 12,500, which were paid by cheque ₹ 2,000 and a bill of exchange for ₹ 10,500 at one month, which was got discounted for ₹ 10,340.

July 6 K.Sampat's bill was dishonoured and Ram Lall was called upon to take it up. This he did paying noting charges ₹ 10.

July 7 K.Sampat met his obligation for ₹ 10,500 with a bill at two months for the same amount, paid cash for noting charges on the old bill and interest of ₹ 315 on the new bill.

Sept.10 K.Sampat met his bill by paying cash ₹ 5,500 and accepted a fresh bill at 3 months for ₹ 5,250 including interest.

Dec. 10 K.Sampat having become insolvent, paid a compensation of 50 paise in the rupee.

Show important ledger accounts in the books of Ram Lall. (Marks: 20)

III. Following Trial Balance has been prepared from the books of Mr. Saxena as on 31st March, 2015 after making necessary adjustments for depreciation on fixed assets, outstanding and accrued items and placing the difference under suspense account:

	Dr.(₹)		Cr.(₹)
Machineries	1,70,000	Sundry creditors	82,000
Furniture	49,500	Capital Account	2,45,750
Sundry debtors	38,000	O/S expenses:	
Drawings	28,000	Salaries	1,500
Travelling expenses	6,500	Printing	600
Insurance	1,500	Audit fee	1,000
Audit fee	1,000	Bank interest	1,200
Salaries	49,000	Discount	1,800
Rent	5,000	Sales less returns	6,80,000
Cash in hand	7,800		
Cash at bank	18,500		
Stock in trade(01.04.2014)	80,000		
Prepaid insurance	250		
Miscellaneous expenses	21,200		
Discount	1,200		
Printing & stationery	1,500		
Purchases less returns	4,60,000		
Depreciation:			
Machineries	30,000		
Furniture	5,500		
Suspense account	39,400		
	10,13,850		10,13,850

On a subsequent scrutiny the following mistakes were found:

i) A new machinery was purchased for ₹ 50,000 but the amount was wrongly posted to Furniture a/c. as ₹ 5,000.

ii) Cash received from debtors ₹ 5,600 was omitted to be posted in ledger.

iii) Goods withdrawn by the proprietor but no entry was passed ₹ 5,000.

iv) Sales included ₹ 30,000 as goods sold for cash on behalf of Mr. Thakurlal, who allowed 15% commission on such sales for which effect is to be given.

You are further told that :

a) Closing stock on physical verification amounted to ₹ 47,500.

b) Depreciation on machineries and furniture has been provided at 15% and 10% respectively on reducing balance system.
Full year's depreciation is provided on additions.

You are required to prepare a Trading and P/L Account for the year ended 31st March, 2015 and a Balance Sheet as on that date so as to represent a true and correct picture. Show working notes including Suspense A/c. (Marks: 25)

IV. A Company writes off 10% of original cost of Plant & Machinery every year till the whole of particular piece of machinery is wiped off. Full depreciation is written off even if the machinery is in use for part of a year. Accounts are made upto 31st March.

On 1st April, 2008, the balance in the Plant and Machinery Account was ₹ 1,95,150. The original cost of various items in use, was as follows:

	(₹)
Items bought in 1997-98 or earlier	58,000
Items bought in 1998-99	31,000
Items bought in 1999-2000	17,000
Items bought in 2000-2001 or later	2,52,000
	3,58,000

During 2008-09, new plant was bought at a cost of ₹ 29,500 and one machine which had cost ₹ 15,500 in 1993-94 was sold for ₹ 1,350. During 2009-2010, there were additions costing ₹ 18,000 and a machine which had cost ₹ 7,000 in 2002-2003 was sold for ₹ 1,500.

Write up Plant and Machinery Account for the years 2008-2009 and 2009-2010.

(Marks: 20)

Part-B(Commercial Accounting)

V. Objective type questions

a) Deferred Tax asset shall be shown under ____ in the Balance Sheet of a Company.

b) Share application money refundable shall be shown under the sub-heading_____ .

c) Under Section ____ of the Companies Act, 2013,copy of financial statement is to be filed with R.O.C.

d)Annual return should be filed with the ROC in Form _____.

e) Time period for preservation of books of accounts to be kept by a Company shall not be less than _____ years.

(Marks: 5x1)

VI. Items contained in the financial statements of a Company shall be in accordance with the accounting standards. In the light of this statement, discuss the provisions of Section 129 of Companies Act, 2013, in the context of financial statements.

(Marks : 10)

VII.a) Contents of Annual Return to be filed with the ROC, as per Section 92 of the Companies Act, 2013.

b) Return to be filed with ROC, in case promoter's stake changes.

(Marks:10)

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS(PART-I)

April, 2017

PAPER-II: Civil Service Rules covering service conditions, Grant of Pension and Travelling Allowance etc.

Time Allowed : 3 Hours

Maximum Marks : 100

QUESTION 1: Mr. 'A' had joined as JBT teacher in the teaching cadres of Power Companies of Haryana on 24-11-1996 in the pay scale of Rs.4500-125-7000. She was promoted to S. S. Teacher on 15-7-2005 in the pay scale of Rs.5500-175-9000 and her pay was fixed to Rs.5675/- . The pay scale of this category was further modified to Rs.7450-225-9025-EB-225-11500, for which corresponding Pay Band was granted of Rs.9300-34800+4600 Grade Pay w.e.f. 1-1-2006. Her service record was adjudged as good. Fix her pay as on 1-7-2016 after granting ACP due from time to time as per HVPNL (Revised Pay) Rules, 2009.

(Marks 15)

QUESTION 2: Work out the Pension Contribution and Leave Salary Contribution payable by the foreign employer from the following particulars in respect of Group 'A' officer of the Haryana Government who was sent on foreign service to an autonomous body:-

i) Date of Birth 7-5-1967

ii) Date of joining in Govt. Service 1-12-1987

iii) He was drawing pay Rs. 28650+5400 Grade Pay w.e.f. 1-07-2014 in the pay band of Rs.15600-39100+5400 Grade Pay.

iv) The period of foreign service was for 2 years.

v) Relieved from Govt. Service on 1-7-2014 FN and joined the autonomous body on 8-7-2014 AN after availing joining time.

vi) Remained on earned leave from 1-6-2015 to 31-8-2015 and 1-4-2016 to 30-4-2016.

vii) Relinquished charge in the office of autonomous body on 30-6-2016(AN) and joined the parent office on the same day.

viii) Rates of monthly contribution for Pensionary benefit during the active foreign service are as under:
24-25 years = 20%, 25-26 years = 21%, 26-27 years = 21%, 27-28 years = 22%, 28-29 years = 23% and 29-30 years = 23%.

(Marks 15)

QUESTION 3: Mr. 'A' was working in the service of Haryana Power Utilities as a Accounts Officer wef. 2-10-1986 and was drawing pay of Rs. 10900/- wef. 1-2-2005 in the pay scale of Rs. 6500-200-8500-EB-200-10500. This pay scale was further modified to Rs. 8000-275-10200-EB-275-13500, for which corresponding Pay Band of Rs. 9300-34800+5400 Grade Pay in PB-2 was granted wef. 1-1-2006. His date of birth is 30-1-1948. Work out his Basic Pension, Family Pension, D.C.R.G. and Commuted Value payable to him at the time of superannuation as per provisions laid down in Haryana Civil Services (Revised Pension) Rules, 2009. **(Marks 10)**

QUESTION 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? **(Marks 10)**

QUESTION 5: (a) What are the general principles for granting of Advances from the General Provident Fund. **(Marks 5)**

(b) What is the procedure for making payment of G.P.Fund to the legal heirs of a Govt. Employee who was found absconded? Please also specify the conditions and period upto which interest is payable while making final payment of G.P.Fund. **(Marks 5)**

(c) Upto how much period interest on General Provident Fund deposits can be paid to a retired employee of NIGAM? Can he claim interest beyond that period, if payment is delayed on account of any reason not attributable to him? **(Marks 5)**

QUESTION 6: (a) What is the limitation of an Appeal ? Is there any further limitation to entertain any appeal ? Is there any provision for second appeal and if so, on which conditions ? **(Marks 5)**

(b) Please state the categories of Board employees to whom the "Haryana State Electricity Board Employees (Punishment & Appeal) Regulations,1990 are not applicable? **(Marks 5)**

(c) In which circumstances "Termination of the Service" is not considered as a penalty within the meaning of the Haryana State Electricity Board Employees (Punishment & Appeal) Regulations, 1990? **(Marks 5)**

QUESTION 7: (a) Please state categories of Nigam employees to whom the HSEB Employees (Conduct) Regulations, 1984 are applicable/not applicable. **(Marks 5)**

(b) A NIGAM employee on his first appointment did not include the value of clothes, utensils and books while submitting the return of his Assets and Liabilities. **(Marks 3)**

(c) Who is Competent Authority to interpret the Haryana State Electricity Board employees (Conduct) Regulations, 1984 ? **(Marks 2)**

QUESTION 8: Whether the action taken by the authority in the following cases is in order or not? Please comment/give answer in one/two lines according to relevant rules :-

(i) An Assistant Grade-I applied for withdrawal from General Provident Fundfor second house to be constructed in Panchkula, which was granted by the Competent Authority.

(ii) An employee was sanctioned Extra-ordinary Pension due to active duty of special risk of office. He was re-employed to a post, the duties of which could easily be performed by him and the amount of Extra-ordinary Pension was deducted from the pay on re-employment.

(iii) Mr. 'X', a teacher submitted a physically handicapped certificate one month before attaining the age of 58 years and requested that he may be retired from service after attaining the age of 60 years.

(iv) A widower of an employee, who was governed by Family Pension Scheme, 1964, was allowed to draw dual family pension i.e. one from Civil side and another from Military side by the Competent Authority.

(v) A widow, a family pensioner w.e.f. 17.2.2013 was denied Travelling Concession by the District Treasury Officer, Panchkula on 1.7.2015 with the remarks that this benefit in to be allowed to the Pensioners only.

(vi) An Accounts Officer of the Finance Department, Haryana was working in the Health Department. The Director Health Services sanctioned and paid him an honorarium of Rs. 2000/- for a work of an occasional and intermittent in character.

(vii) A Government employee was reduced to lower post as a measure of penalty. The higher post was filled in substantively immediately.

(viii) 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.

(ix) 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.

(x) 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 as employee is entitled to any T.A. for journey to answer in the case? **(Marks 10)**

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DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS(PART-I)

April, 2017

PAPER-III: Works and Store Account including Audit of Works Accounts

Time Allowed : 3 Hours | Maximum Marks : 100

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

PART-A

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

(i) Government of India requested to Haryana to send particular material worth Rs. 2000/- being manufactured at Gurgaon. The Deputy Commissioner, Gurgaon sent the required material to the Government of India, New Delhi and asked for the payment of Rs. 2000/- be sent through demand draft.

ii) Civil work was executed by the Contractor in accordance with departmental estimate and plan, but payment made by the Divisional Officer on the actual cost to the contractor as certified by the Chartered Accountant.

iii) Some articles of Tools and Plant were sold in March,2017 but the amount recoverable from the purchaser not realised till the close of financial year. The Executive Engineer, however, credited the amount to revenue by charge to the Head "Misc. Works Advances".

iv) On 31st March, it is proposed by an Executive Engineer that the balance under the suspense account of an Annual Maintenance Work should be transferred to the general suspense heads in order to cover excess over the estimate.

(v) Divisional Accountant returned the bill of a Contractor with the objection that Administrative approval of the work given during the year 2016-17 was operative till 31-3-2017.

(vi) No Muster Roll was kept by the Sub Divisional Officer for closing of breaches in the rainy season.

(vii) A Divisional Office drawn contingent charges and grant-in-aid in one contingent bill form.

(viii) An office of the Executive Engineer collected one day salary from all the staff as "Prime Minister Relief Fund" and got prepared/sent a Bank draft of whole of the amount without entering the amount in the Cash Book.

(ix) Finding the contents of the Cash Chest short by Rs.100/-, a Divisional Officer instructed the cashier to made good the shortage immediately.

P.T.O.

(x) A Contractor did not receive payments of final bill passed in January. The Executive Engineer places the amount to the credit of the Deposits in March by debit to work to prevent lapse of grant and the payment is ultimately made to the Contractor in August. (10)

Q.2: Post the following transactions in the Cash Book of Executive Engineer, Building Division for the month of July, 2016 and close the Cash Book giving an analysis of the cash balance:

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

16-7-2016	Asstt. Engineer 'A' rendered account of Imprest and recouped in cash as under:	
	(i) Repairs of Tools & Plant	1500
	(ii) Contingent expenditure	1400
	(iii) Un-authorised expenditure incurred by him	300
19-7-2016	Received a Challan dated 17-6-2016 from a subordinate on account of sale of dry trees credited directly in to the Bank	7500
21-7-2016	Cheque No.327 dated 31-5-2016 is delivered to the Contractor "X"	
22-7-2016	Paid in cash: (i) Advertisement Charges	2700
	(ii) Railway freight & demurrage	1300
25-7-2016	Payment to labourers in cash for watering of trees in a Rest House	1750
26-7-2016	Paid to Contractor M/S Nair & Co. Ist & final bill for construction of Platform in School vide Ch. No. 331:	
	(i) Total value of work done	38000
	(ii) Deductions on account of :	
	Cost of cement charged to work	7200
	Hire charges of Mixers	800
28-7-2016	Disbursed pay of staff by drawal of a Self Cheque No.332 with following details:	
	(i) Gross Pay	402000
	(ii) Deductions on account of:	
	Income Tax	5000
	General Provident Fund	29000
	Recoveries of House Building Advance	15500

(20)

Q.3: Prepare the IInd Running Account Bill of S. Mohinder Singh, Contractor for the work of "Construction of a Hospital Building" from the particulars given below:-
i) Date of start of work = 05.02.2016, ii) Stipulated date of completion = 04.02.2017
iii) Agreement No. M/026 of 2015-16.

Work done and measured	Unit	Rate (Rs.)	Quantity paid Ist R/Bill	Upto date Quantity
Earthwork in excavation	Cum	20	3000	6000
Lime Concrete work in foundation	Cum	600	500	1300
Brick work in foundation	Cum	1500	200	800
RCC work	Cum	3000	150	200
Brick work in cement superstructure	Cum	2000	550	1000

P.T.O.

Wood work doors & window frames	Cum	8500	20	40

On the Ist Running Account Bill, the following further payments were made:-

i) Advance Payment for Brick work in foundation not measured: Rs.250000

ii) Advance Payment for RCC work not measured: Rs. 200000

iii) Maximum advance for material brought at site by the Contractor:

(a) 500000 Bricks- Market Rate assessed was Rs. 5000 per 1000 number.

(b) 1000 Cum of Stone- Market assessed rate was Rs. 320 per Cum.

(c) 5 wood planks- Market Rate assessed being Rs. 2000 per each.

A further consignment of 100000 bricks was brought to site by the Contractor subsequent to the last payment and Secured Advance is admissible on the consignment at the same rate as before. Consumption of bricks was 350 bricks per cubic metre of brick work. The wood planks were used up on the work fully. One cubic metre each of lime concrete work and RCC work requires 0.9 cum and 0.8 cum respectively of stone ballast. The cost of material actually used up-to-date is to be adjusted in this bill.

Advance Payment of Rs. 150000 for wood work done but not measured is to be allowed in the IInd Running Account Bill.

Recoveries to be adjusted are as under:-

(a) 5.5. MT of cement issued to Contractor from Stock. Issue Rate Rs. 5000 per MT. Stipulated Rate in the Contract Rs. 5500 per MT. 5 bags of cement were reported to have been set at site.

(b) Hire charges of concrete mixer Rs. 12000.

(c) Security Deposit, Income Tax, Vat and Labour Cess as applicable at present.

(d) Court Attachment Rs. 14000.

(e) Cost of material issued for another work-B Rs. 5000.

(f) Payment to 4 labourers employed for 3 days @ 300 per day to set right defects in the work.

(g) At the time of passing the IInd Running Account Bill test check revealed that Contractor had used inferior type of bricks for which rate was reduced by Rs. 100 per Cum of brick work in foundation.

(h) A sum of Rs. 5000 withheld for removal of minor defects in the Ist Running Account Bill released in this bill as the defects stand removed. **(15)**

Q.4: Post the following transactions in the Works Abstract of a Major work for the month of June,2016:

(i) 02-06-2016: Issued to Contractor 'X' 10 MT of cement from stock in standard bags of cement of 50 kgs each at stipulated rate of Rs. 250 per bag plus storage charges at the usual rate of 3%.

(ii) 05-06-2016: Received through DGS&D, 15 MT of mild steel bars chargeable to work but debit advice for Rs. 147000 being 98% advance payment to the firm is awaited by the Divisional Officer from the Pay & Accounts Officer.

(iii) 08-06-2016: Paid Rs. 30000 to Contractor 'K' for part of cement concrete work in roof executed on labour rates. 1.5 MT of steel bars issued to the contractor were used on this part of work.

(iv) 13-06-2016: On a muster roll passed for Rs. 4200 for removal of defects in work of contractor 'X', a sum of Rs. 3000 was paid by the SDO. Rs. 1200 remained unpaid. The amount is recoverable from the contractor.

(v) 18-06-2016: Two MT of cement having become surplus was transferred to another work in progress.

(vi) 22-06-2016: Paid IInd Running Account Bill of Contractor 'X' as under:

Work done since last bill:

Earth work	Rs. 36000
Brick work in lime	Rs. 50000
Cement Concrete work in roof	Rs. 78000
Wood work	Rs. 44000

Secured Advance of Rs. 30000 allowed in the last on account bill was recovered. Further Secured Advance of Rs. 60000 was allowed in this bill. Advance paid for work done but not measured is Rs. 35000.

Amount with-held for removal of defects is Rs. 3000.

Following recoveries were also made from this bill:

(a) Cost of two MT of cement used on the work.

(b) Cost of Muster Roll labour engaged departmentally for removal of defects in this work as mentioned at item (iv) above.

(vii) 25-06-2016: Rs. 3000 erroneously recovered on account of cost of excavated stone in April, 2016 refunded in cash.

(viii) 26-06-2016: Advance of Rs. 3 lakhs paid to Land Acquisition Officer for acquisition of additional land for this work. **(10)**

Q.5: Please distinguish between the followings:-

(i) Charged Expenditure and Voted Expenditure.

(ii) Administrative Approval and Technical Sanction.

(iii) Rate of Cost and Inclusive Rate of Cost.

(iv) Issue Rate and Market Rate.

(v) Storage Charges and Supervision Charges. **(10)**

P.T.O.

PART- B

Q.6: (a) 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? **(10)**

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

Q.7: (a) Describe briefly the terms and conditions for making purchases through (a) Single Tender and (b) on DGS&D rates contract as per provisions laid down in HSEB (Purchase) Regulations, 1974. **(10)**

(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)**

Q.8: 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 veriable 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)**

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION, April- 2017

SECTION OFFICER PART I

Paper IV-Formulation of Budget, Budgetary Control and Banking Instructions

Time Allowed 3 Hours **Maximum Marks 100**

Q No. 1 Briefly explain the following according to the provisions of the Budget Manual

(i) Divisions of the Consolidated Fund
(ii) Committee on Public Accounts
(iii) Control on Expenditure
(iv) Communication and distribution of grants

(Marks 3x4=12)

Q No. 2 Comments on the following:-

(i) How Remittance Register is maintained in subordinate offices of the Nigam?
(ii) What instructions are required to be followed by the Cashier before leaving Cash Counter while proceeding to Bank for depositing the Nigam's money
(iii) What are the instructions with regard to safeguard of cheque books?
(iv) What procedure is to be followed by the DDO in respect of cancellation of a cheque?
(v) How will you deal with the case of loss of cheques intimated by the payee?

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

Q N.o. 3(a) Explain the procedure as enumerated in the Budget Manual for submission of Statement of Excesses and Surrenders by Heads of Department.

Q No. 3(b) Describe the procedure as enumerated in the Budget Manual for "Passing of savings into Re-grants".

(Marks 6+6= 12)

Q No. 4(a) The financial position of M/S A&B on January 2016 and 31st December 2016 was as follows:-

	Ist January Rs.	31 December Rs.
Cash	4,000	3,600
Debtors	35,000	38,400
Stock	25,000	22,000

P.T.O.

Land	20,000	30,000
Buildings	50,000	55,000
Machinery	80,000	86,000
Total	**2,14,000**	**2,35,000**
Current Liabilities	36,000	41,000
Mrs. A's Loan		20,000
Loan from Bank	30,000	25,000
Capital	1,48,000	1,49,000
Total	**2,14,000**	**2,35,000**

During the year, the partners withdrew Rs. 26000/- for domestic expenditure. The provision for depreciation against machinery as on 1-1-2016 was Rs. 27000/- and on 31-12-2016 Rs. 36000/-

You are required to prepare the Cash Flow Statement as well as the Funds Flow Statement. Also show the working notes.

Q No. 4(b) Describe the Rules and advantages for drawing up the Funds Flow Statement.

(Marks 15+5=20)

Q No. 5 Discuss the provisions of Electricity Act, 2003 in respect of the following:-

(i) Constitution and functions of Regional Load Despatch Centre

(ii) Procedure and powers of Appellate Tribunal

(iii) Disconnection of supply in default of payment

(iv) Who established the HERC fund? Which items are to be credited to this fund and where the fund shall be applied?

(Marks 4+5+3+3=15)

Q No. 6(a) State the competency of various authorities in respect of following according to the delegation of powers existing in their company (Name of the Company should be mentioned before starting the question.

Power of Chief Engineer

(i) To convey administrative approval for capital expenditure for T&P including special T&P other than motor vehicles , tractor etc. chargeable to capital expenditure

(ii) To sanction deposit works

(iii) To write off actual losses of stock and T&P articles shortage/breakage in transformer.

Power of Superintending Engineer.

(i) To sanction testing charges for testing of oil, coal, ash, water samples, pollution control levels, soil testing etc.

(ii) To sanction and make local purchase of stationery

(iii) To convey administrative for capital expenditure for T&P including special T&P other than motor vehicles , tractor etc. chargeable to capital expenditure.

Power of Executive Engineer

(i) To issue work orders for works and repairs other than civil works

(ii) To sanction sale of articles on the stock accounts for full value plus usual charges of 10%

(iii) To sanction the payment of demurrage and wharfage charges out of contingencies of the estimates concerned or stock storage as the case may be.

(iv) To sanction the purchase of tracing paper /tracing cloth and Azo ammonia diaze paper and developing order.

Q No. 6(b) Describe the provision regarding **"Finances of the Licensees"** under the Haryana Electricity Reform Act, 1997.

(Marks 10+5=15)

Q No. 7 Answer/Tick the right choice in respect of the following:-

(i) Levy of fee by the Commission under the Electricity Act, 2003 is covered under the "Power" of the commission (True or false)

(ii) Which of the following items is required to be added back in the figure of net profit for finding out real funds from operations?

(a) Depreciation of Fixed assets

(b) Preliminary expenses written off

(c) Goodwill written off

(d) All the above

(iii) As per provision in the budget Manual by which date the statement of excesses and surrenders are to be submitted by the Head of Department to the Finance Department.

(iv) Net profit Rs. 50,000/- Depreciation Rs. 10,000/- Profit on sale of furniture Rs. 5000/- Loss on sale of machinery Rs. 15000/- What is the amount of fund from operation?

(v) The bill authenticated by the Governor with reference to a supplementary statement of expenditure presented to the Legislature is known as .....(Fill in the blank)

(vi) Whether disbursing officer may authorize expenditure in anticipation of funds on pay and other charges.

P.T.O

(vii) If cash received from debtors is Rs. 15000/- and furniture is purchased for Rs. 10000/-, the net effect on the flow of funds would be a net .....in working capital of Rs. .....(Fill in the blank)

(viii) In the creation of debenture sinking fund

(a) Both the accounts involved belong to the current category

(b) Both the accounts are non current

(c) One is current and the other is non current

(d) None of the above is correct.

(ix) All items of new expenditure whether .....or .....should appear in the Schedule of New Expenditure (Fill in the blank with appropriate words)

(x) The date on which Haryana Electricity Reform Act came into force.

(xi) State whether the annual accounts of the State Commission as certified by the Comptroller Auditor General of India is required to be laid before the State Legislature?

(xii) Cash inflow from interest and dividends received and paid should each be disclosed separately. (True or false)

(xiii) Payment of dividend is an application of fund.(True or false)

(xiv) Define Cash budget

(xv) Who appoints the State Advisory Committee?

(Marks 1x15=15)

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HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION, April- 2017

SECTION OFFICER PART I

Paper V

Time Allowed 3 Hours Maximum Marks 100

Note: Part A and B are compulsory for all Candidates

PART –A

Q No. 1(a) What action shall be taken, keeping in view the instructions existing in the "Manual Of Instructions" ,when the bill has been issued to the consumer and he insists for issuance of final bill during the same month?. Also explain the alternatives for liquidating the amount of bills. Example can be given to make the matter clear.

Q No. 1(b) What procedure should be adopted to ensure the accuracy of the Consumer Ledger?

(Marks 7+3=10)

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

Q No. 2(b) What procedure should be adopted, keeping in view the instructions existing in the "Manual of Instructions", to avoid double refund of the Advance Consumption Deposit(ACD).

(Marks 5+5=10)

Q No. 3(a) How the accounts maintained in the sub divisional offices are reconciled with the Control accounts maintained in the Divisional office?.

Q No. 3(b) What action should be taken, according to the instructions existing in the "Manual of Instructions "in the following cases:-

(i) Transfer of chest key from one cashier to another cashier or from one official to another official performing the duties of Cashier.

(ii) If due to sudden illness or other unavoidable circumstances, the custodian of the 2nd key, before actually absenting himself, is unable to handover the charge in the manner prescribed.

(Marks 5+5=10)

Q No. 4 (a) Explain the principles for conducting the Audit of Receipts as enumerated in the P.F.R.

P.T.O

Q No. 4(b) Describe "Basics Principles governing an Audit "according to the Standard Auditing Practices.

(Marks 5+5= 10)

Q No. 5 Answer/ tick the right choice of the following:-

(i) The practice of a good system of internal check greatly reduces
- (a) The liability of the auditor
- (b) The work of the auditor
- (c) Both the above
- (d) None of the above

(ii) Entries of overcharges noticed after closing the accounts were rectified by making necessary correction in the Consumer's ledger.

(iii) The principal object of audit is
- (a) Detection of errors
- (b) Enabling window dressing
- (c) Detection and prevention of frauds
- (d) Exhibiting a true and fair view of the state of affairs of an undertaking.

(iv) S.D.O operation sub division has entrusted the duty of checking of totals or other postings etc. in the Consumer's ledger to the Cashier as the ledger clerk is on leave.

(v) Test checking implies checking
- (a) Each and every item
- (b) A representative sample of items
- (c) Only a few items in detail
- (d) Random items

(Marks 1x5=5)

PART B

Q No. 6(a) Explain the provision" Testing of Defective Meters" as enumerated in the Electricity Supply Code –Regulation No, 29/2014.

Q No. 6(b) Meter was challenged in the end of October 2016. The challenged meter, when tested, recorded the following:-

(i)	At 10 % load	(-)0.5%
(ii)	At 25% load	(-)0.5%
(iii)	At 50% load	(+)3%
(iv)	At 75% load	(+)3.5%
(v)	aAt 100% load	(+)4.5%

(+) means fast and (-) means slow. The consumption after challenging the accuracy of the meter was as under:-

November, 2016	510 units
December, 2016	612 units
January, 2017	816 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.

(Marks 5+5=10)

Q No. 7 (a) Explain the procedure as enumerated in the Schedule of Tariff of LT Industrial Power Supply for charging the consumer where at the time of checking the load has been found in excess of the sanctioned load.

Q No. 7(b) What is the procedure for provisional billing during the period of defective/sticky/dead stop/burnt meter?

(Marks 5+5=10)

QNo. 8(a) Calculate the energy bill of a consumer with the following particulars for the month of Feb. 2017

Particulars of Consumer:

(i)	Connected lead	600 KW
(ii)	Contract Demand	550 KVA
(iii)	MDI Reading	580 KVA
(iv)	Nature of Supply	HT Industrial 11 KV but being Metered on L.T
(v)	Reading	180000Kvah 160000Kwh
(vi)	Consumption during peak load hours	30000 Kvah 27000 kwh
(vii)	Declared peak load hours	18.00 hrs to 21.00 hrs
(viii)	Industry can draw power during peak load hours Subject to levy of prescribed PLEC	50%
(ix)	Cost of meter and metering equipment borne by ~~Nigam = Rs. 1,00,000/-~~	
(x)	Period	One
(xi)	Connection falls in M.C. area	
(xii)	Power factor	= 0.90

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

(i) Consumption Charges (ii) Contract Demand (iii) Additional Surcharge

(Marks 10+5= 15)

P.T.O

Q No. 9 Answer the following:-

(i) 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.

(ii) What is the due date of payment of the billed amount (as mentioned in the bill) in case of spot billing / bills sent through e-mail.

(iii) A consumer was caught under section 126 of the Electricity Act 2003 for unauthorized use of electricity. The amount of unauthorized use of electricity was assessed under the prescribed instructions and intimated to the consumer. The consumer has failed to deposit the assessed amount. What action is to be taken by the SDO under the prescribed rules?

(iv) Indicate the application processing fee, according to Schedule of General Charges, for all categories of consumers?

(v) No interest is payable on the amount of ACD(True or false)

(Marks 1x5=5)

PART – C(Regulatory affairs)

(For HVPNL candidates)

Q .No. 10 Answer the following:-

(i) Define "Control Period" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

(ii) How much rebate is to be given by the transmission company to the beneficiary company if the payment of bills of transmission and other charges is made by the beneficiary company from 15-21 days from the receipt of the bills.

(iii) 30% of the charges collected from the short term open access consumers on account of application money and transmission charges shall be retained by the transmission licensee and balance 70 % shall be considered as non tariff income and adjusted towards reduction in the transmission service charges payable by the long term and medium term users. (Right or Wrong)

(iv) The amount received by the licensee on account of non-tariff income shall not be deducted from the aggregate revenue requirement for calculating the net revenue requirement of the such licensee.(Right or Wrong)

(v) In how many days the commission is required to issue tariff order after supplying complete information by the Licensee.

(Marks 1x5= 5)

Q No. 11(a) Explain about the formation of State Advisory Committee and its objects.

Q No. 11(b) Define the following according to HERC (Terms and Conditions for grant of Connectivity and open access for intra State transmission and distribution system) Regulation, 2012

(i) Open Access
(ii) Long Term open Access
(iii) Medium Term Open Access
(iv) Short Term Open Access

(Marks 5+5= 10) PART

PART – C (Regulatory affairs)
(FOR UHBVNL, DHBVNL candidates)

Q No. 12 Answer the following:-

(i) Define "Control Period" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

(ii) In how many days the commission is required to issue tariff order after supplying complete information by the Licensee.

(iii) How much norm has been fixed by the Commission for Collection Efficiency for the year 2016-2017 for distribution licensee?

(iv) 30% of the charges collected from the short term open access consumers on account of application money and transmission charges shall be retained by the transmission licensee and balance 70 % shall be considered as non tariff income and adjusted towards reduction in the transmission service charges payable by the long term and medium term users. (Right or Wrong)

(v) Which category of Consumers pays the Cross- subsidy surcharge?

(Marks 1x5=05)

Q No. 13(a) Explain about the formation of State Advisory Committee and its objects.

Q No. 13(b) Define the following according to HERC (Terms and Conditions for grant of Connectivity and open access for intra State transmission and distribution system) Regulation, 2012

(i) Open Access
(ii) Long Term open Access
(iii) Medium Term Open Access
(iv) Short Term Open Access

(Marks 5+5=10)

P.T.O.

PART – C (Regulatory affairs)
(FOR HPGCL candidates)

Q No.14 Answer the following:-

(i) Define "Control Period" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

(ii) How much rebate is to be given by the Generation Company to the beneficiary company if the payment of bills of capacity and energy charges is made by the beneficiary company from 22-30 days from the receipt of the bills.

(iii) In how many days the Commission is required to issue tariff order after supplying complete information by the licensees.

(iv) SLDC and transmission charges paid for energy sold outside the state shall be considered as expenses for determining generation tariff. (Right or Wrong).

(v) When the HERC (Conduct of Business) Regulation came into force.

(Marks 1x5=05)

Q No. 15(a) Explain about the formation of State Advisory Committee and its objects.

Q No. 15(b) Define PPA and what are its salient features.

(Marks 5+5=10)

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