



# HVPN POWER TRAINING INSTITUTE

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To

1. The Chief Engineer/Admn, HVPNL, Panchkula.
2. The Chief Engineer/Admn, HPGCL, Panchkula.
3. The Chief Engineer/Admn, DHBVN, Hisar.
4. The Chief Engineer /Admn, UHBVN, Panchkula.
5. The Chief Engineer /Operation, UHBVN, Rohtak.
6. The Chief Accounts Officer, HVPNL, HPGCL, UHBVNL & DHBVNL Panchkula/Hisar

**Memo No. Ch.185/HPTI-322/Vol-II**

**Dated. 14.03.2023**

**Sub: Sample Papers for Accounts Cadre of Departmental Accounts Examination.**


This is in continuation to this office memo no. Ch.183/HPTI-322/Vol-II dated 03.03.2023 vide which sample paper of Section Officer Part-I (**Paper- I,II,III**)/ Part-II & Account Officer and Directly Recruited SO of HPUs has been circulated to all Power Utilities

Now, National Institute of Technology (NIT), Kurukshetra (Hry) vide E-mail dated 13.03.2023 supplied the remaining sample papers of SO Part-I for **Paper-IV & V**.

Therefore, it is informed that remaining Sample Papers of SO-Part-I i.e. **Paper-IV & V** have also been uploaded on HPTI web Portal i.e. [www.hpti.org.in](http://www.hpti.org.in).

This issues with the approval of SE-cum-Vice Principal, HPTI, Panchkula.

**DA: As above**

  
Administrative Officer  
HPTI, Panchkula

**CC:-**

1. The Superintending Engineer/ Admn.-I & II, HVPNL, Panchkula.
2. The Controller of Examination Cell, HPGCL, Panchkula.
3. The XEN/ITMS, HVPNL/ UHBVNL/ HPGCL/ DHBVNL Panchkula/ Hisar for hosting the same on their website.
4. SPS to President, HPTI-cum-Managing Director, HVPNL, Panchkula for kind information of the President HPTI-cum-Managing Director, HVPNL, Panchkula.
5. SPS to Managing Director, HPGCL, Panchkula for kind information of the Managing Director, HPGCL, Panchkula.
6. SPS to Managing Director, DHBVNL, Hisar for kind information of the Managing Director, DHBVNL, Hisar.
7. SPS to Managing Director, UHBVNL, Panchkula for kind information of the Managing Director, UHBVNL, Panchkula.
8. The Under Secretary/ GA, HVPNL, Panchkula.
9. PA to Director Principal, HPTI Panchkula for kind information of Director Principal, HPTI

**Departmental Accounts examination for Section Officer  
Part – I of Haryana Power Utilities**

**Session-2022-23**

**Paper – IV**

**Budgetary Control and Banking Instructions**

**Max Marks – 100**

**Time – 3 Hours**

**Instructions:**

*Attempt all the questions of Part – A. Each question carries one marks*

*Part – B is compulsory for all candidates. It carries 10 marks.*

*Attempt any 4 question out of 6 questions of Part – C. Each question carries five marks.*

**Part – A  
(Common for all candidates)**

1. The revised estimates are prepared from the following
  - (a) Statement of surrenders
  - (b) Statement of Loans.
  - (c) Statement of Salary.
  - (d) Statement of Capital Expenditure.
  
2. Progress of expenditure against the grant from loan & advances will be submitted to Department of Finance on.....basis.
  - (a) Monthly
  - (b) Quarterly
  - (c) Yearly
  - (d) Half yearly
  
3. Subsidies include in the following object class.
  - (a) 1 – Personal Services & Benefit
  - (b) 2 – Administrative expenses
  - (c) 4 - Grant
  - (d) 5 – Other Expenditure
  
4. Estimate of interest on loans and advances is prepared in form.....
  - (a) BM-2
  - (b) BM-3
  - (c) BM-4

(d) BM-5

5. No project should be included in major work until approval from.....

- (a) Administrative
- (b) Finance
- (c) Council of ministers
- (d) Head of Department

6. Which term shall be used for the receipts and disbursements, such as deposits, reserve funds, remittances etc which do not form part of the consolidated fund of state and are not subject to a vote by the legislative assembly.

- a) Public Accounts of state
- b) Contingency fund of state
- c) consolidated fund of state
- d) Misc. Fund of state

7. Which term shall be used for the consolidated estimates prepared by the Finance department from the estimates of ordinary expenditure combined with the schedules of new expenditure, list of major and minor works, list of anticipated excess and surrenders?

- a) Departmental Estimates
- b) Detailed Estimates
- c) Detailed Head
- d) None of the above

8. Which term shall be used for a division of the appropriation for a primary unit and where definitely prescribed by the finance department appears in the accounts maintained by the Accountant-General?

- a) Primary Unit of appropriation
- b) Secondary unit of appropriation
- c) Supplementary appropriation
- d) Final appropriation

9. Which expenditure are not covered under charged Expenditure?

- a) Pay and allowance of governor, speaker, Dy.Speaker
- b) Pay and allowance of judges of high court
- c) Any sum payable on account of court order, arbitration or decree
- d) Pay and allowances of the employee of secretariat

10. After Administrative approval is accorded, the schedules of new expenditure will be prepared by Heads of the Department in form .

- a) BM-32
- b) BM-1
- c) BM-16
- d) BM-18

11. In which form, Ledger account of appropriation is maintained?

- a) BM-32
- b) BM-31
- c) BM-18
- d) BM-26A

12. Savings coming to the notice after the despatch of the final statement of excess and surrender should be reported separately as soon as possible. All final savings must be surrendered to the Finance department by .....  
Surrenders made after that date will not be accepted.

- a) By 15th January
- b) By 15th February
- c) By 15th March
- d) By 15th April

13. The revised estimates are therefore inserted in the Budget volume by the.....on the basis of the statement of anticipated excess over and surrenders from modified appropriation which are submitted by Head of the department later on in a year.

- a) Administrative department
- b) Legislative assembly
- c) Head of the office
- d) Finance department

14. Supplementary, additional or excess grant are covered by article?

- a) 202
- b) 203
- c) 204
- d) 205

15. Bank charges as deducted by the Bank during a month on the collection of outstation cheques deposited, should be posted to the Banker Ledger for the Collection Account under at the close of the month.

- a) Withdrawals
- b) Remittance
- c) IUT
- d) None of the above

16. In case where a cheque has to be cancelled thus a drawing officer due to some mistake in the cheque issued, the cancelled cheques should be kept in record and intimation be given to FA/Hqrs/Banking Section along with..... .

- a) Monthly statement of remittance into bank
- b) Monthly statement of cheque drawn
- c) Monthly statement of cancelled cheques
- d) Both A and B

17. In which form, Bank reconciliation statement for drawing Account.....is

maintained?

- a) BA-7
- b) BA-8
- c) BA-9
- d) BA-10

18. In which form, A register of short term/fixed deposit should be maintained in the FA/Hqrs office

- a) BA-10
- b) BA-11
- c) BA-12
- d) BA-13

19. "Fund flow statement reveals the effects of transactions involving movement of cash". This statement is

- (A) Correct
- (B) Incorrect
- (C) Partially Correct
- (D) Irrelevant

20. A decrease in current liability

- (A) Increases working capital
- (B) Decreases working capital
- (C) No effect on working capital
- (D) Decreases the current ratio

21. Increase in fixed assets in cash.....the working capital.

- (A) Increases
- (B) Decreases
- (C) Will not affect
- (D) Cannot say anything without monetary figures

22. Which of the following transactions is NOT reflected in a fund flow statement?

- (A) Sale of treasury stock
- (B) Declaration of a stock dividend
- (C) Purchase of foreign subsidiary with cash
- (D) Issuance of convertible bonds

23. Which of the following can be shown on the "Application side" in fund flow statement?

- (A) Funds lost in operation
- (B) Non-trading payments
- (C) Net increase in working capital
- (D) All of the above

24. Which of the following transaction shows the source of funds?

- (A) ₹ 9,850 increase in inventories
- (B) ₹ 5,005 decrease in accounts receivable
- (C) ₹ 7,000 increase in cash
- (D) ₹ 12,012 decrease in notes payable.

25. Which of the following does not result into inflow of funds in case of fund flow statement –

- (A) Issue of equity share capital
- (B) Premium received on issue of shares / debentures
- (C) Sale of investments
- (D) Cash received from debtors

25. Income statement of Z Ltd. for the year ended was as follows:

	(₹)
Net sales	13,50,000
<i>Less: Cost of goods sold (including depreciation on buildings of ₹ 6,600 and depreciation on machinery of ₹ 11,400)</i>	<i>(12,58,950)</i>
Net operating profit	91,050
Gain on sale of trade investments	6,400
Gain on sale of machinery	1,850
Profit before tax	99,300
Income-tax	48,250
Profit after tax	51,050

- (A) ₹ 91,050
- (B) ₹ 1,09,050
- (C) ₹ 97,450
- (D) ₹ 99,300

27. Net Profit + Non-Cash expenses = .....

- (A) Gross Profit
- (B) Profit after tax
- (C) Fund from operation
- (D) Distributable profit

28. Depreciation provided during the year: Furniture ₹ 15,000, Building ₹ 14,000. The statement of P & L for the year:

Opening balance ₹ 38,500 Add: Profit for the year ₹ 40,300, Less: Goodwill written off ₹ 15,000, Closing balance ₹ 63,800.

What will be the amount of funds from operation?

- (A) ₹ 69,300
- (B) ₹ 54,300
- (C) ₹ 78,800
- (D) ₹ 25,300

29. Repayment of long term loans

- a) Financing Activities
- b) Operating Activities
- c) Investing Activities
- d) Both Investing Activities and Operating Activities

30. Which is the cash equivalents

- a) All of the options

- b) Convertible into cash within three months.
- c) Highly liquid and capable of paying debts.
- d) Easily convertible into cash and risk-free.

31. Which are the Investing Activities

- a) All of the options
- b) Purchase of property
- c) Sale of property
- d) Proceeds from issue of Shares

32. Cash from operating activities consists of:

- a) Operating Profit
- b) Decrease/Increase in Current Assets
- c) Decrease/Increase in Current Assets
- d) All of the Above

33. Exe Ltd. has balance in Provision for Tax Account of Rs. 50,000 and Rs. 75,000 as on 31st March, 2018 and 2019 respectively. It made a provision for tax during the year of ₹ 65,000. The amount of tax paid during the year was,

- a) Rs. 50,000.
- b) Rs. 60,000.
- c) Rs. 40,000.
- d) Rs. 75,000

34. Activities that result in changes in the size and composition of the equity capital and borrowings of an entity are called

- a) Financing activities
- b) Operating activities
- c) Investing activities
- d) All of the options

35. Under indirect method of preparing statement of cash flows, depreciation expense affects

- a) Operating activities section
- b) Investing activities section
- c) Financing activities section
- d) Notes to the financial statements

36. The objectives of Cash Flow Statement are

- a) All of the options
- b) Analysis of cash position
- c) Short-term cash planning
- d) Comparison of operating Performance

37. Which authority shall bear the postal order expenses on account of



payment of net leave salary to the class –IV employee on his express request who proceeds on leave for a period exceeding one month?

- a) By the employee
- b) By the government
- c) By both in equal share
- d) None of the above.

38. Deposits exceeding more than five rupee not claimed within.....should be transferred to revenue head by giving a debit to deposit head.

- a) Within one year
- b) Within two year
- c) Within three year
- d) Both A and B

39. if the exact amount of the fees and the distribution of shares between the Government and the government employee are approximately before hand, the fees should be credited to head .

- a) Miscellaneous Receipt
- b) Suspense
- c) Final charge
- d) Deposit

40. which statement is not correct in respect of the charge of interest on the loan and advances?

- a) A loan does not bear the interest for the day of advance
- b) A loan bear the interest for the day of advance
- c) A loan does not bear the interest for the day of repayment
- d) A loan bear the interest for the day of advance and not bear the interest for the day of repayment

41. In how many installments, advance of pay given on the transfer may be recovered from the pay of the Government employee as per PFR-Vol-I?

- a) Two installment
- b) Three installment
- c) Four installment
- d) Five installment

42. On which ground employee can claim HBA

- a) For Construction of House
- b) Purchase of Built Up House allotted by Govt agencies
- c) Purchase by any registered society or private society
- d) All of the above

43. What is the time period condition on Loan on Extension of House?

- a) After expiry of three years from Purchase of Plot.

- b) Taking Possession of House
- c) Either A or B (Whichever is Later)
- d) A and B (Whichever is Later).

44. How much Basic pay can be given to Employee for Car Loan ?

- a) 15 Month basic pay subject to maximum ceiling of Rs.6.50 lakh or 85% of the actual price of the motor car whichever is less
- b) 18 Month basic pay subject ot maximum ceiling of Rs.6.50 lakh or 85% of the actual price of the motor car whichever is less
- c) 15 Month basic pay subject ot maximum ceiling of Rs.6.50 lakh or 95% of the actual price of the motor car whichever is less
- d) 20 Month basic pay subject ot maximum ceiling of Rs.6.50 lakh or 85% of the actual price of the motor car whichever is less

45. How Much amount be granted for Purchase of Laptop to Government employee?

- a) 35000 or actual price whichever is les
- b) 50000 or actual price whichever is less
- c) 45000 or actual price whichever is less
- d) 55000 or actual price whichever is less

46. ....shall be guided by National Electricity Policy, National electricity plan and tariff Policy published under section 3 of the Electricity Act,2003

- a) Centre commission
- b) State commission
- c) Public commission
- d) None of the above

47. Where any appeal could not be disposed of within the said period of one hundred eight days, shall record its reasons in writing for not disposing of the appeal within the said period.

- a) High court
- b) Supreme court
- c) Appellate tribunal
- d) CERC

48. The appeal filed before the Appellate Tribunal under section 111 shall be dealt with by it as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within.....from the date of receipt of the appeal?

- A. 140 days
- B. 160 days
- C. 180 days
- D. 200 days

49. Any dispute regarding the availability of the transmission facility in

respect of the captive generating plant shall be adjudicated upon by the.....

- a) Appropriate commission
- b) Appellate tribunal
- c) State government
- d) Centre Government

50. The appropriate commission may authorize one or more legal practitioners of any of its officers to act as .....and every person so authorized may present the case with respect to any appeal before the Appellate tribunal as the case may be.

- a) Legal practitioner
- b) Presenting officer
- c) Law officer
- d) None of the above.

51. A fixed budget is:

- (A) A budget that ignores inflation
- (B) A budget that is set for a specified level of activity
- (C) A budget that never changes
- (D) A budget that itemizes the fixed costs of a department

52. The fixed-variable cost classification has a special significance in the preparation of

- (A) Flexible budget
- (B) Master budget
- (C) Cash budget
- (D) Capital budget

53. Which of the following would not lead to an increase in net cash flow?

- (A) Larger sales volume
- (B) Reduced materials costs
- (C) Lower depreciation charge
- (D) Higher selling price

54. Responsibility centers include:

- (A) Cost centers
- (B) Profit centers
- (C) Investment centers
- (D) All of the above

55. Individual budget schedules are prepared to develop an annual comprehensive or master budget. The budget schedule that would provide the necessary input data for the direct labour budget would be the:

- (A) Sales forecast

- (B) Raw materials purchases budget
  - (C) Schedule of cash receipts and disbursements
  - (D) Production budget
56. A major element in budgetary controls:
- (A) The preparation of long-term plans
  - (B) The comparison of actual results with planned objectives
  - (C) The valuation of inventories
  - (D) Approval of the budget by the stock-holders
57. A flexible budget requires a careful study of .....
- (A) Fixed, semi-fixed and variable expenses
  - (B) Past and current expenses
  - (C) Overheads, selling and administrative expenses
  - (D) None of the above
58. The .... is concerned with estimating the probable output of each product in the forthcoming budget period.
- (A) Production budget
  - (B) Sales budget
  - (C) Purchase budget
  - (D) None of the Above.
59. A company has sales in units of 2,600. There are 1,400 units of opening stock while the closing stock is planned to be 1,800units. What production is needed to satisfy sales?
- (A) 3,000 units
  - (B) 2,437 units
  - (C) 2,600 units
  - (D) 2,200 units
60. The budgeting system designed to change in relation to level of activity actually attained is known as —
- (A) Fixed budgeting
  - (B) Flexible budgeting
  - (C) Performance budgeting
  - (D) Functional budgeting
61. What are the various methods of estimating cash?
- A. receipts and payment method
  - B. adjusted profit & loss method
  - C. balance sheet method
  - D. all of the above
62. The tools of treasury management does not include:
- A. foreign exchange management

- B. cash management
- C. receivable management
- D. risk management

63. Having defined working capital as current assets, it can be further classified according to .

- A. financing method and time
- B. rate of return and financing method
- C. time and rate of return
- D. components and time

64. In India, Dividend Distribution tax is paid on

- A. equity share
- B. preference share
- C. debenture,
- D. both (a) and (b)

65. Cash Budget does not include

- A. dividend payable
- B. postal expenditure,
- C. issue of capital,
- D. total sales figure

## **Applicable for UHBVNL Candidates**

66. What is the power of Chief Engineer to sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, has been fulfilled?
- a) Upto Rs.100000/-
  - b) Upto Rs.50000/-
  - c) Upto Rs.20000/-
  - d) Full Powers
67. Which authority has the power to sanction non-recurring expenditure of Rs. 35000/- for each item chargeable to contingencies where no special power is prescribed in the rules/regulations?
- a) Superintending Engineer
  - b) Chief Engineer
  - c) Executive Engineer
  - d) Assistant Engineer
68. What is the power of Executive Engineer to allow advance payment of compensation due under the Indian Workmen's compensation Act, in cases of fatal accidents subject to adjustment towards final payment of compensation?
- a) Three months wages of the workman
  - b) Two months wages of the workman
  - c) Four months wages of the workman
  - d) One month wages of the workman
69. Which authority has the full power to sanction testing charges for testing oil, coal, ash water samples, pollution control levels, soil testing etc?
- a) Superintending Engineer
  - b) Chief Engineer
  - c) Executive Engineer
  - d) Assistant Executive Engineer
70. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?
- a) 10 lacs
  - b) 5 lacs
  - c) 3 lacs
  - d) 2 lacs

## Applicable for DHBVNL Candidates

66. Who has full power to Survey off of Vehicles.
- |                      |             |
|----------------------|-------------|
| A. Managing Director | C. SE       |
| B. CE                | D. Director |
67. To sanction and make purchase of office furniture from Super Bazaar or consumer Coop. Stores or market on hand quotations:
- |   |
|---|
| A. 10,000/- at one time for each office     |
| B. 30,000/- at one time for each office     |
| C. Rs. 25,000/- at one time for each office |
| D. 20,000/- at one time for each office     |
68. To sanction compensation for damage caused to the crops, trees, fruits etc. during the course of erection of lines and poles or carrying out survey etc..
- |           |           |
|-----------|-----------|
| A. 15,000 | C. 20,000 |
| B. 10,000 | D. 25,000 |
69. Power of GM/Admn. to sanction lease of houses/land or other immovable property belonging to the Nigam.
- |                            |                            |
|----------------------------|----------------------------|
| A. Up to 3 years at a time | C. Up to 1 year at a time  |
| B. Up to 2 years at a time | D. Up to 4 years at a time |
70. To sanction expenditure on book binding through local agencies. Power of SDO
- |               |              |
|---------------|--------------|
| A. Rs. 1000/- | C. Rs.1500/- |
| B. Rs.500/-   | D. Rs.2000/- |

## Applicable for HVPNL Candidates

66. What is the power of Chief Engineer to write off losses of stock and T&P articles shortage/breakage in transformer

- a) Rs.20000/-
- b) Rs.10000/-
- c) Rs. 5000/-
- d) Rs.2000/-

67. Which authority has the power to sanction the purchase of tracing paper/tracing cloth and Azo Ammonia paper, diaze paper and developing order of Rs.2500/- in each case?

- a) Chief Engineer
- b) Superintending Engineer
- c) Executive Engineer
- d) Sub-Divisional officer

68. Which authority to sanction the extra item under contract for civil works upto 20% of the contact value subject to a ceiling of Rs.500000/- for all items whether provided or not in the agreement or schedule of rate?

- a) Chief Engineer
- b) Superintending Engineer
- c) Executive Engineer
- d) Assistant Executive Engineer

69. What is the power of Chief Engineer to convey administrative approval for survey preliminary to the preparation of the scheme?

- a) 10 lacs
- b) 5 lacs
- c) 3 lacs
- d) 2 lacs

70. what is the power of Superintending Engineer to sanction write off from T&P returns where only part values have been recovered (issued to the parties other than the Nigam employees)?

- a) Full Power
- b) 50000/-
- c) 20000/-
- d) 5000/-



## **Applicable for HPGCL Candidates**

66. The power for revision of delegation of power is rest with:
- A Managing Director
  - B Chairman
  - C Board of Director
  - D Wholetime Director
67. As per DoP no. 5, what is the power of Chief Engineer with regard to Administrative approval to sanction deposit works:
- A Upto Rs. 25 lakhs in each case
  - B Upto Rs. 50 lakhs in each case
  - C Upto Rs. 75 lakhs in each case
  - D None of them
68. As per DoP no. 21A (vii) who has full power to purchase required quantity of Furnace oil/ LSHS/ LDO/HSD/Petrol for use in main plant and pumping station situated in plant/ colony area, If purchase from public sector undertaking like IOC, HPC, BPL etc.:
- A Chief Engineer
  - B SPC
  - C TSC
  - D Wholetime Directors
69. As per DoP no. 26 what is the power of Chief Engineer to sanction testing charges for testing of coal, oil, water samples, pollution control levels, soil testing, Boiler inspection fees, Electrical inspection fees, pollution control fees, tools and tackles fess etc.:
- A Full Power
  - B Rs. 20,000/-
  - C Rs. 50,000/-
  - D Rs. 75,000/-
70. As per DoP No. 73 who has full power to sanction lease of canteen attached to the building of the Corporation.
- A Chief Engineer
  - B Managing Director
  - C wholetime Director
  - D TSC

## **Part - B**

Shri. Ramesh, Under Secretary, in the HR-I section of HVPNL has applied for an advance of Rs.2,00,000 from his GPF fund A/c No.1212 to defray expenses on the education of his daughter who is pursuing MBBS course in the All India Institute of Medical Science, New, Delhi. This advance will be repaid in 20 installments of Rs.10,000 per month. Please draft an order sanctioning this advance.

## **Part – C**

1. What is Re-appropriation and where it is permissible and not permissible?
2. What is difference between detailed estimates or departmental estimates?
3. What is meant by charged expenditure? Also intimate the various expenditure which are considered as charged expenditure?
4. What is the difference between excess grant and supplementary grant?
5. What is the procedure for reconciliation between Nigam's books and Bank account statements to be followed in FA/Hqrs office in respect of collection Account?
6. What are the power of the HERC defined under Electricity Act,2003?

**Departmental Accounts examination for Section Officer  
Part – I of Haryana Power Utilities**

**Session-2022-23**

**Paper – V**

**Revenue Accounts, Internal Audit and Regulatory Affairs**

**Max Marks – 100**

**Time – 3 Hours**

**Instructions:**

*Attempt all the questions of Part – A. Each question carries one marks*

*Attempt 6 questions out of 10 questions of Part – B. Each question carries five marks.*

**Part – A  
(Common for all candidates)**

QNo.1 Which section of Account volume-III deals with Revenue Receipt?

- a) Section 1
- b) Section 2
- c) Section 3
- d) Section 4

QNo.2 All revenue receipts of the division should be classified and abstracted in a Register of Revenue in

- a) PWA 9
- b) PWA 10
- c) PWA 11
- d) PWA 12

QNo.3 All revenue receipts of the division should be classified and abstracted in a Register of Revenue maintained in the .

- a) Head office
- b) Circle office
- c) Division office
- d) Sub-division office

QNo.4 The amounts realized by deduction from pay bills cashed at treasuries subordinate to the same Accountant General as the Divisional officer will be credited by the Accountant General direct in his books to the \_\_\_heads concerned.

- a) Revenue
- b) Capital
- c) Expenditure
- d) Liabilities

QNo.5 There is no need to maintain a separate consumer ledger for each “group of consumers”, classified according to the substation/feeder. Are you agree with the statement?

- (a) Yes
- (b) No
- (c) May be
- (d) Can't Say

QNo.6 In the consumer ledger, name of consumers is entered

- (a) in the order of their connection orders.
- (b) according to their classes viz-a-viz domestic, industrial etc.
- (c) any of the (a) and (b) above.
- (d) as directed by the subdivisional officer.

QNo.7 If a temporary connection is applied by a permanent consumer, who already has an account number,

- (a) it will not be treated as a separate connection and there is no need to give additional account number
- (b) it will be treated as a separate connection and an additional account number will be given.
- (c) any one of the (a) and (b) above.
- (d) none of these.

QNo.8 In case of change of name from one consumer to another (except in family relation) where no physical disconnection takes place,

- (a) New consumer will be given new account number
- (b) New consumer will continue with the old account number
- (c) any one of the (a) and (b) above.
- (d) none of these.

QNo.9 In case of change of name from one consumer to another in family relation where no physical disconnection takes place,

- (a) New consumer will be given new account number
- (b) New consumer will continue with the old account number
- (c) any one of the (a) and (b) above.
- (d) none of these.

QNo.10 If a consumer has not discharged his bills and has been disconnected, his account number will

- (a) will be closed.
- (b) will stand in his name until he has discharged his bills
- (c) can't say
- (d) none of these.

QNo.11 When a consumer is disconnected temporarily, he when his premises are reconnected.

- (a) will be given a new account number
- (b) will not be given a new account number
- (c) any of the (a) and (b) above
- (d) none of these.

QNo.12 If any mistake is noticed in the consumer ledger, it should be rectified by

- (a) erasing the incorrect entry and inserting the connect one between the lines.

- (b) drawing the pen through the incorrect entry and inserting the correct one in blue ink between the lines.
- (c) drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines.
- (d) drawing the pen through the incorrect entry and inserting the correct one in black ink between the lines.

QNo.13 The maintenance of consumers ledger is the duty of .

- (a) Meter clerks
- (b) UDC (R)
- (c) Commercial Assistant
- (d) Divisional Accountant

QNo.14 Allowances as a result of adjustment from consumers security deposit is recorded in

- (a) Consumer register
- (b) Main Cash book
- (c) Petty Cash Book
- (d) Sundry charges and allowances register.

QNo.15 Bad debts written off on account of receivables from consumers by the competent authority is recorded in

- (a) Consumer register
- (b) Main Cash book
- (c) Petty Cash Book
- (d) Sundry charges and allowances register.

QNo.16 Sundry Charges and Allowances Register is posted by the .

- (a) Meter clerk
- (b) UDC (R)
- (c) Commercial Assistant
- (d) Divisional Accountant

QNo.17 How to deal with the cases of the under charges or over charges noticed in the case of consumers who have been permanently disconnected?

- (a) Such under charges or over charges should be transferred to P&L account.
- (b) Their accounts should be reopened and debited or credited, as the case may be.
- (c) Any of the (a) and (b) above
- (d) None of these.

QNo.18 What is the general rule to refund the overcharge to the consumers?

- (a) Over charges may be refunded in cash to the consumers.
- (b) Over charges should be refunded through cheque only.
- (c) Over charges may be refunded through adjustment in the next bill.
- (d) Any one of the above.

QNo.19 Audit Note Book contains:

- (A) Various dates of reference
- (B) Details of work done
- (C) Notes regarding item requiring clarification, explanations, etc.
- (D) All of the above

QNo.20 Which of the following has a broader scope?

- (A) Internal Control
- (B) Internal Audit
- (C) Internal Checking
- (D) None of the above

QNo.21 An internal auditor is:

- (A) Temporary Employee
- (B) Permanent Employee
- (C) Daily Wager
- (D) None of the above

QNo.22 The main object of vouching is:

- (A) To prepare trial balance
- (B) Conduct routine checking
- (C) Verify authenticity & authority of transactions
- (D) Checking of vouchers

QNo.23 Valuation is the base of:

- (A) Verification
- (B) Marketing
- (C) Internal checking
- (D) Vouching

QNo.24 The first auditor or auditors are appointed by:

- (A) Central Government
- (B) Company Law Board
- (C) Board of Directors
- (D) Shareholders

QNo.25 A number of checks & controls exercised in a business to ensure its efficient working is known as:

- (A) Internal check
- (B) Internal control
- (C) Internal audit
- (D) Interim check

QNo.26 Voucher relates to:

- (A) Cash receipt
- (B) Cash payment
- (C) Credit transactions
- (D) All the above

QNo.27 Internal check is meant for:

- (A) Prevention of frauds
- (B) Detection of frauds
- (C) Helping audit in depth
- (D) Detection of errors

QNo.28 Internal auditor is appointed by:

- (A) The management
- (B) The shareholders
- (C) The government
- (D) The statutory body

QNo.29 Auditing begins where \_\_\_ ends.

- (A) Selling
- (B) Inventory valuation
- (C) Accounting
- (D) Purchases

QNo.30 Commission under section 94 of the Electricity Act 2003 has been vested with following powers:

- a) summoning and enforcing the attendance of any person and examining him on oath
- b) discovery and production of any document or other material object producible as evidence
- c) receiving evidence on affidavits
- d) All of the above.



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QNo.31 Where supply lines of the Nigam are not existing in the areas where the supply is required and are not likely to be erected there within a reasonable time, then how the application of the consumer shall be disposed of?

- a) By informing the consumer
- b) By writing the words “not accepted” in the service Register in red ink
- c) BY writing the words “not feasible” in the consumer ledger
- d) By writing the words “not feasible” in the Sundry charges and allowances Register

QNo.32 In which form, Demand Notice is issued?

- a) CS-1
- b) CS-2
- c) CS-4
- d) CS-5

QNo.33 what is the prescribed Performa of A& A form?

- a) CS-1
- b) CS-2
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QNo.34 How much length of service line is provided free of cost?

- a) 200 feet
- b) 100 feet
- c) 75 feet
- d) 50 feet

QNo.35 which statement is incorrect in respect of exemption from the payment of departmental charges on the deposit works?

- a) Departmental charges shall not be levied on the deposit works executed through MPLAD scheme
- b) Departmental charges shall not be levied for the shifting of lines done on the request of HSIDC/HUDA
- c) Religious societies and charitable trust are exempted from the payment of departmental charges
- d) For the shifting of the lines on the request of the consumer

QNo.36 what is the rate of application processing charges for the release of new connection up to 2 KW/

- a) Rupee 25
- b) Rupee 50
- c) Rupee 75
- d) Rupee 100

QNo.37 What is the rate of application processing charges in case of connection above 2 KW?

- a) 25 per KW subject to maximum of 20000/-
- b) 25 per KW subject to maximum of 25000/-
- c) 50 per KW subject to maximum of 20000/-
- d) 50 per KW subject to maximum of 25000/-

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- a) 100 per meter
- b) 150 per meter
- c) 200 per meter
- d) 300 per meter

QNo.39 what is the rate of meter cup board in case of connection is sought up to 2 KW under domestic category?

- a) 200/-
- b) 250/-
- c) 300/-
- d) 400/-

QNo.40 how much cost of the new meter shall be charged from the consumer on the release of new connection of Domestic category of 4 KW?

- a) 400/-
- b) 500/-
- c) 600/-
- d) 800/-

QNo.41 how much cost of the new meter shall be charged from the consumer on the release of new connection of Domestic category of 6 KW?

- a) 1400/-
- b) 1500/-
- c) 1600/-
- d) 1800/-

QNo.42 what will be the amount of Advance consumption deposit in case of new connection of domestic category of 4 KW is sought?

- a) 6000
- b) 5000
- c) 4000
- d) 3000

QNo.43 How much departmental charges shall be recovered for carrying out the supervision of the works where the works to be carried out by the consumer/client as per the specification and guidelines?

- a) 10%
- b) 6%
- c) 4%
- d) 1.5%

QNo.44 by which date, standard cost data book is filed with the HERC every year for its approval?

- a) 31st December
- b) 31st January
- c) 31 March
- d) 30th November

QNo.45 Which authority is empowered to allow the change of site of connection?

- a) Authority competent to release the connection
- b) Authority competent to disconnect the connection
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- d) Authority competent to sanction the estimates

QNo.46 shifting of the site of the connection is allowed in case of

- a) Land acquired by the HUDA
- b) Due to salinity of water
- c) Due to failure of borewell
- d) All of the above

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- d) 800/-

QNo.48 "Transmission System" means the system consisting mainly of extra high voltage electric lines having design voltage of

- a) 11 kV and higher
- b) 33 kV and higher
- c) 66 kV and higher
- d) 400 V and higher

QNo.49 An incident associated with the generation, transmission, distribution, supply or use of electrical energy in the licensee's area of supply which results in a significant interruption of service, substantial damage to equipment, or loss of life or significant injury to a human being or animal, with the technical characteristics of "significant interruption", "substantial damage", "significant injury" specified in the Grid Code, Distribution Code or Standards of Performance to be approved by the Commission or as otherwise specified by the Commission is referred as:

- a) Accident
- b) Incident
- c) Major Accident
- d) Major Incident.

QNo.50 What are the Powers of the Distribution Licensee for Revenue matters?

- a) Revenue realization & prosecution for theft
- b) Deterring tampering with meters & preventing diversion of electricity;
- c) All of the above
- d) None of the above

QNo.51 On which date MYT regulation 2019 was notified?

- a) 31st October,2019
- b) 30th September 2019
- c) 31st December,2019
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QNo.52 Which does not cover under the MYT Regulation?

- a) HERC determine the tariff for supply of electricity by a generating company to a distribution company
- b) HERC determine the tariff for transmission of electricity by the transmission licensee
- c) HERC determine the tariff for wheeling & retail supply of electricity by a distribution licensee
- d) HERC determine the tariff for renewable energy generation projects

QNo.53 Which item is to be considered uncontrollable under MYT regulation?

- a) Return on equity
- b) Interest and Finance charges
- c) Non-tariff income
- d) Depreciation

QNo.54 By which date, Mid-year performance Review is filed with the HERC under MYT regulation?

- a) By 31st October
- b) By 30th November
- c) By 31st January
- d) By 31st March

QNo.55 By which date, True up is filed with the HERC under MYT regulation?

- a) By 31st October
- b) By 30th November
- c) By 31st January
- d) By 31st March

QNo.56 In how many days, an additional information can be sought by the HERC after filing of the requisite documents?

- a) Within 15 days
- b) Within 30 days
- c) Within 45 days
- d) Within 60 days

QNo.57 In how many days, HERC approve the Mid-year performance review?

- a) 60 days
- b) 90 days
- c) 120 days
- d) 150 days

QNo.58 In how many days, HERC approve the ARR and tariff proposal for the control period?

- a) 60 days
- b) 90 days
- c) 120 days
- d) 150 days

QNo.59 In how many days, HERC approve the True up for the control period?

- a) 150 days
- b) 120 days

- c) 90 days
- d) 60 days

QNo.60 fill in the blank

SLDC and transmission charges paid for energy sold\_\_\_\_\_the state if any, shall not be considered as expenses for determining generation tariff.

- a) Outside
- b) Inside
- c) Both a and b
- d) None of the above

QNo.61 Which statement is correct in respect of recovery of SLDC charges from the short-term open access consumers?

- a) 25% charges shall be treated as tariff income and balance 75% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- b) The total receipt of SLDC charges shall be utilized to reduce the SLDC charges payable by the beneficiaries
- c) 30% charges shall be treated as tariff income and balance 70% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- d) 40% charges shall be treated as tariff income and balance 60% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries

QNo.62 what treatment shall be given to the cross-subsidy surcharge and additional surcharge for the retail supply business under MYT regulation?

- a) To be treated as Tariff Income
- b) To be treated as Non-Tariff Income
- c) Both a and b
- d) None of the above

QNo.63 A Connection Agreement is an agreement signed between-

- a) State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and or distribution licensee and the applicant
- b) State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and the applicant
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QNo.64 An embedded open access consumer means-

- a) a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year, without ceasing to be a consumer of the said distribution licensee and continues to pay various charges as per tariff schedule applicable to relevant consumer category
- b) a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year,
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QNo.66 Long term open access as per HERC open access regulations 2012 is-

- a) right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
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- QNo.31 Haryana Electricity Grid Code (HGC) is
- A) A Regulation made by Central Electricity Authority (CEA)
  - B) A Regulation made by Haryana Electricity Regulatory Commission (HERC)
  - C) A Set of Rules made by Ministry of Power, Government of India
  - D) A set of Rules made by Regional Load Dispatch Centre (RLDC)
- QNo.32 HGC is set of rules and Guiding principles for planning and operation of
- A) Inter-State Power System
  - B) Intra-State Power System
  - C) Inter-State Transmission System (ISTS) only
  - D) Inter-State Generating Stations (ISGS) only
- QNo.33 Non-Compliance of HGC for taking action against defaulting entity is to be reported to
- A) Regional Power Committee (RPC)
  - B) Regional Load Dispatch Centre (RLDC)
  - C) Central Electricity Authority (CEA)
  - D) Haryana Electricity Regulatory Commission
- QNo.34 Action for non-compliance of IEGC may be taken by
- A) Central Electricity Authority (CEA) on recommendation by RPC or RLDC
  - B) Regional Power Committee (RPC) on report by RLDC
  - C) Central Electricity Regulatory Commission (CERC) on report by RPC and RLDC only
  - D) Central Electricity Regulatory Commission (CERC) on report by any person or suo-motu
- QNo.35 As per provisions of IEGC, CTU cannot engage in
- A) Planning and development of Inter-State Transmission System
  - B) Business of Generation
  - C) Business of Trading
  - D) Business of Trading and Generation both
- QNo.36 As per provisions of IEGC in case if Inter-State Transmission System, nodal agency for the connectivity, long-term access and medium –term open access is
- A) Regional Load Dispatch Centre (RLDC)
  - B) National Load Dispatch Centre (NLDC)
  - C) Central Electricity Authority (CEA)
  - D) Central Transmission Utility (CTU)
- QNo.37 As per IEGC, Suitable System Protection Schemes (SPS) for Inter-State Transmission System may be planned by
- A) Regional Load Dispatch Centre (RLDC)/National Load Dispatch Centre (NLDC)
  - B) Central Electricity Authority (CEA)
  - C) Central Transmission Utility (CTU)
  - D) Regional Power Committee

QNo.38 As per IEGC, Reliable and efficient speech and data communication systems are to be provided in their systems by

- A) Central Transmission Utility (CTU)
- B) Users of Inter - State Transmission System
- C) State Transmission Utilities
- D) All of above

QNo.39 A part of the grid can be deliberately isolated from the rest of the National/ Regional grid, only

- A) under an emergency, or to prevent collapse of grid
- B) for safety of human life
- C) when serious damage to a costly equipment is imminent and such isolation would prevent it,
- D) when such isolation is specifically instructed by RLDC.
- E) All of above

QNo.40 As per IEGC , provision of which fund is made for facilitating renewable sources into the grid

- A) Renewable Regulatory Fund
- B) Renewable Development Fund
- C) Power System Development Fund
- D) Renewable Generation Development Fund

QNo.41 As per IEGC, Under Frequency Relays (UFRs) are to be provided for

- A) Day to Day Load shedding to manage Load by States/UTs
- B) Preventing the grid from cascade tripping and Grid Disintegration/ Grid Collapse
- C) Protection of the Transmission Lines
- D) Protection of Transformers

QNo.42 As per IEGC, who is responsible for keeping the record of expected vis-a vis. actual relief from Under Frequency Relays

- A) Regional Load Dispatch Centre (RLDC)
- B) National Load Dispatch Centre (NLDC)
- C) Central Transmission Utility (CTU)
- D) Regional Power Committee (RPC)

QNo.43 As per IEGC, all possible measures are to taken to maintain frequency in the range of

- A) 49.7-50.3 Hz.
- B) 49.7 - 50.2 Hz.
- C) 49.5-50.2 Hz.
- D) 49.5-50.3 Hz.

QNo.44 As per IEGC, all possible measures are to taken to maintain 400 kV voltage in the minimum and maximum range of

- A) 390-420 kV
- B) 380-410 kV
- C) 370-430 kV
- D) 380-420 kV.



QNo.45 As per IEGC, who is responsible for installation of special energy meters on all inter connections between the regional entities and other identified points for recording of actual net MWh interchanges and MVARh draws

- A) Central Transmission Utility (CTU)
- B) State Transmission Utility (STU)
- C) Distribution Company
- D) Regional Load Dispatch Centre (NLDC)

QNo.46 For what purpose license has been granted by the HERC to the HVPNL?

- A) Trading of Electricity
- B) Generation of electricity
- C) Distribution of electricity
- D) Transmission of electricity

QNo.47 Transmission of electricity UNDER WHICH SECTION of the electricity act 2003 license has been granted to HVPNL?

- A) Section 11
- B) Section 12
- C) Section 13
- D) Section 14

QNo.48 \_\_\_\_\_ means electric line owned or operated by the transmission licensee where such electric line can be utilized for transmitting electricity for and on behalf of another licensee or a user seeking open access at his request and on payment of applicable charges?

- a) Intervening distribution facilities
- b) Intervening transmission facilities
- c) Intervening generation facilities
- d) Intervening open access facilities

QNo.49 \_\_\_\_\_ means business of establishment and operation of transmission system as authorized under the license?

- a) Licensed business
- b) Holding business
- c) Subsidiary business
- d) Intervening business

QNo.50 \_\_\_\_\_ means incident associated with the transmission of electricity which results in a significant interruption of service substantial damage to equipment, or loss of life or significant injury to human beings, or as otherwise directed by the commission and shall also include any other incident which the commission expressly declares to be a major incident

- a) Minor incident
- b) Major incident
- c) Risky incident
- d) Both a& b

QNo.51 On which date MYT regulation 2019 was notified?

- a) 31st October,2019
- b) 30th September 2019

- c) 31st December,2019
- d) 30th November,2019

QNo.52 Which does not cover under the MYT Regulation?

- a) HERC determine the tariff for supply of electricity by a generating company to a distribution company
- b) HERC determine the tariff for transmission of electricity by the transmission licensee
- c) HERC determine the tariff for wheeling & retail supply of electricity by a distribution licensee
- d) HERC determine the tariff for renewable energy generation projects

QNo.53 Which item is to be considered uncontrollable under MYT regulation?

- a) Return on equity
- b) Interest and Finance charges
- c) Non-tariff income
- d) Depreciation

QNo.54 By which date, Mid-year performance Review is filed with the HERC under MYT regulation?

- a) By 31st October
- b) By 30th November
- c) By 31st January
- d) By 31st March

QNo.55 By which date, True up is filed with the HERC under MYT regulation?

- a) By 31st October
- b) By 30th November
- c) By 31st January
- d) By 31st March

QNo.56 In how many days, an additional information can be sought by the HERC after filing of the requisite documents?

- a) Within 15 days
- b) Within 30 days
- c) Within 45 days
- d) Within 60 days

QNo.57 In how many days, HERC approve the Mid-year performance review?

- a) 60 days
- b) 90 days
- c) 120 days
- d) 150 days

QNo.58 In how many days, HERC approve the ARR and tariff proposal for the control period?

- a) 60 days
- b) 90 days
- c) 120 days
- d) 150 days

QNo.59 In how many days, HERC approve the True up for the control period?

- a) 150 days
- b) 120 days
- c) 90 days
- d) 60 days

QNo.60 fill in the blank

SLDC and transmission charges paid for energy sold .....the state if any, shall not be considered as expenses for determining generation tariff.

- a) Outside
- b) Inside
- c) Both a and b
- d) None of the above

QNo.61 Which statement is correct in respect of recovery of SLDC charges from the short-term open access consumers?

- a) 25% charges shall be treated as tariff income and balance 75% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- b) The total receipt of SLDC charges shall be utilized to reduce the SLDC charges payable by the beneficiaries
- c) 30% charges shall be treated as tariff income and balance 70% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries
- d) 40% charges shall be treated as tariff income and balance 60% shall be treated as non-tariff income which shall be used to reduce the charges payable by other beneficiaries

QNo.62 what treatment shall be given to the cross-subsidy surcharge and additional surcharge for the retail supply business under MYT regulation?

- a) To be treated as Tariff Income
- b) To be treated as Non-Tariff Income
- c) Both a and b
- d) None of the above

QNo.63 A Connection Agreement is an agreement signed between-

- a) State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and or distribution licensee and the applicant
- b) State Transmission Utility (STU), intra-state transmission licensee other than STU, if any and the applicant
- c) distribution licensee and the applicant
- d) State Transmission Utility (STU) and the applicant

QNo.64 An embedded open access consumer means-

- a) a consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year, without ceasing to be a consumer of the said distribution licensee and continues to pay various charges as per tariff schedule applicable to relevant consumer category
- b) a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year,
- c) a consumer who has a supply agreement with the distribution licensee in whose area of

- supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power
- d) a consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power

QNo.65 A limited open access consumer means-

- a) consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year, without ceasing to be a consumer of the said distribution licensee and continues to pay various as per tariff schedule applicable to relevant consumer category
- b) consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails the option of drawing power from any other person under open access, during a day or more in any month or more than one month during the year,
- c) consumer who has a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power.
- d) consumer who does not have a supply agreement with the distribution licensee in whose area of supply the consumer is located and avails open access in distribution and/or transmission system only during pre-scheduled load shedding due to shortage of power

QNo.66 Long term open access as per HERC open access regulations 2012 is-

- a) right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
- b) right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
- c) right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.
- d) none of the above

QNo.67 Medium term open access as per HERC open access regulations 2012 is-

- a) right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
- b) right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
- c) right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.
- d) none of the above

QNo.68 Short term open access as per HERC open access regulations 2012 is-

- a) right to use the intra-State transmission and or distribution system for a period exceeding 12 years but not exceeding 25 years.
- b) right to use the intra-State transmission and or distribution system for a period exceeding 5 years but not exceeding 10 years.
- c) right to use the intra-State transmission and or distribution system for a period exceeding 3 months but not exceeding 3 years.

- d) open access for a period up to one month at a time.

QNo.69 The distribution capacity which is likely to remain unutilized due to relinquishment of access rights by a long-term open access consumer in accordance with HERC Open Access Regulations 2012 is called-

- a) stranded distribution capacity
- b) stranded transmission capacity
- c) stranded generation capacity
- d) none of the above

QNo.70 The transmission capacity in the intra-State transmission system which is likely to remain unutilized due to relinquishment of access rights by a long-term open access consumer in accordance with HERC Open Access Regulations 2012 is called-

- a) stranded distribution capacity
- b) stranded transmission capacity
- c) stranded generation capacity
- d) none of the above

**(Applicable for HPGCL Candidates)**

QNo.31 The technique and process of ascertaining cost is known as.

- a) costing
- b) cost accounting
- c) cost accountancy
- d) none of the above

QNo.32 cost comprises how many elements.

- a) 4
- b) 3
- c) 2
- d) 1

QNo.33 which one of these is the technique/ types of costing.

- a) Historical costing
- b) standard costing
- c) Marginal costing
- d) all of these

QNo.34 which one of these is the fundamental principles of costing.

- a) cost is related to its cause.
- b) cost is charged after it is incurred
- c) abnormal cost are excluded from costing
- d) all of these

QNo.35 costing comprises how many methods among these

- a) specific order costing
- b) continuous operation costing method
- c) none of the above
- d) all of these

QNo.36 what is the title of CAS-08?

- a) Interest and financing charges.
- b) Research and Development Costs
- c) cost of utilities
- d) Depreciation and Amortization

QNo.37 What are the functions or objects of cost accounting.

- a) cost ascertainment.
- b) cost reduction
- c) compliance of statutory requirements
- d) all of these

QNo.38 “The ascertainment of cost after they have been incurred is known as

- a) Historical costing
- b) Marginal costing
- c) Direct costing
- d) Indirect costing

QNo.39 “The preparation and use of standard costs, their comparison with actual cost and the analysis of variances to their cause and points of incidence” is known as

- a) Historical costing
- b) Marginal costing
- c) Direct costing
- d) standard costing

QNo.40 which one of these is known as the “Post-mortem cost”

- a) Historical costing
- b) Marginal costing
- c) uniform costing
- d) Indirect costing

QNo.41 “The practice of charging all costs, both variable and fixed to operations, processes & products” is known as

- a) Historical costing
- b) Marginal costing
- c) uniform costing
- d) Absorption costing

QNo.42 On which one of the following cycles does a modern steam power plant work?

- (a) Carnet cycle
- (b) Rankine cycle
- (c) Otto cycle
- (d) Bell-Coleman cycle

QNo.43 The percentage of O<sub>2</sub> in atmospheric air is

- (a) 21 % by volume.
- (b) 23 % by weight.
- (c) 79 % by volume and 77% by weight.
- (d) both (a) and (b)

QNo.44 Huge quantity of water is required in a steam power plant. It is required

- (a) Generating steam in boiler.
- (b) For cooling purposes such as in condenser.
- (c) As a carrying medium such as in disposal of ash.
- (d) All of the above.

QNo.45 Rankine cycle efficiency of a steam power plant is in the range of

- (a) 20 - 30%.
- (b) 30 - 45%.
- (c) 45 - 60%.
- (d) 60 - 80%.

QNo.46 The steam power plant efficiency can be improved by

- (a) Using large quantity of water.
- (b) Burning large quantity of coal.
- (c) Using high pressure and high temperature steam.
- (d) Decreasing the load on the plant.

QNo.47 In a regenerative cycle, feed water is heated by

- (a) heaters.
- (b) Extracted steam from the turbine.
- (c) exhaust gases.
- (d) all of the above.

QNo.48 In the feed water and steam circuit of a thermal power plant, the condensate flows from the condensate extraction pump to the boiler feed pump and, then to the boiler. The HP and LP heaters are located in this circuit in relation to the boiler feed pump (BFP) as

- (a) both HP and LP heaters after BFP.
- (b) HP heater before and, LP heater after BFP.
- (c) both HP and LP heaters before BFP.
- (d) LP heater before and, HP heater after BFP.

QNo.49 In thermal power plants, the pressure in the working fluid cycle is developed by

- (a) condenser.
- (b) superheater.
- (c) feed water pump.
- (d) turbine.

QNo.50 Heating of feed water in De-aerator is done to

- (a) heat the steam.
- (b) heat the feed water.
- (c) remove dissolved gases in water.
- (d) remove dissolved solid impurities in water.

QNo.51 In turbines, part of the steam is extracted for

- (a) condensation.
- (b) reheating.
- (c) feed water heating.
- (d) secondary air heating.

QNo.52 The modern steam turbines are.....

- (a) Impulse turbine
- (b) Reaction turbine
- (c) Impulse-reaction turbine
- (d) None of the above

QNo.53 In a steam power plant water is used for cooling purposes in

- (a) economizer.
- (b) condenser.
- (c) Soot blower.
- (d) electrostatic precipitator.

QNo.54 In a steam turbine cycle, the lowest pressure occurs in

- (a) condenser.
- (b) turbine inlet.
- (c) boiler.
- (d) super-heater.

QNo.55 Increase in condenser back pressure will lead to a



- (a) loss.
- (b) gain.
- (c) none of these.

QNo.56 In which part of the thermal power plant, the steam pressure is less than that of atmosphere?

- (a) Boiler.
- (b) Turbine.
- (c) Super-heater.
- (d) Condenser.

QNo.57 The function of a condenser in a steam power plant is to

- (a) condense the large volume of steam to water to be used as boiler feed water.
- (b) receive the large volume of steam exhausted from the steam turbine.
- (c) maintain pressure below atmospheric so that maximum heat energy can be extracted from steam.
- (d) all of the above.

QNo.58 In a shell and tube surface condenser

- (a) steam passes through the tubes and cooling water surrounds them.
- (b) cooling water passes through the tubes and steam surrounds them.
- (c) steam and water mix to give condensate.
- (d) none of the above.

QNo.59 In a steam power plant cooling towers are used for

- (a) cooling condenser outlet water.
- (b) cooling exhaust steam.
- (c) cooling feed water.
- (d) all of the above.

QNo.60 In case of reaction steam turbine

- (a) there is an enthalpy drop both in fixed and moving blades.
- (b) there is enthalpy drop only in moving blades.
- (c) there is enthalpy drop only in fixed blades.
- (d) none of the above.

QNo.61 As compared to steam at entry to the turbine which of the following will be larger at exit?

- (a) Flow rate.
- (b) Pressure.
- (c) Specific volume.
- (d) Specific enthalpy.

QNo.62 What is the function of turbine gland steam

- a) To heat the turbine
- b) To provide sealing between rotor and casing
- c) To remove air from turbine
- d) To heat the steam

QNo.63 What is the function of Gland steam cooler

- a) To heat the turbine
- b) To condense the gland steam
- c) To remove air from turbine
- d) To provide the extraction steam

QNo.64 What is the use of centrifuge in power plant

- a) To remove condensate & dust from the lube oil
- b) To remove air from the condenser
- c) To provide lube oil to turbine
- d) None of the above

QNo.65 What is the purpose of emergency oil pump in turbine oil system

- a) To provide lubrication in case of A.C power failure
- b) To provide lubrication in case of failure of lube oil pump
- c) Both (a) & (b)
- d) None of the above

QNo.66 Boiler feed pump is

- a) A centrifugal pump
- b) A reciprocating pump
- c) Screw type pump
- d) A submersible type pumps

QNo.67 What is the function of barring gear

- a) To rotate the rotor at a minimum speed
- b) To rotate the turbine at 3000 R.P.M
- c) To help during rolling of turbine
- d) None of the above

QNo.68 Steam output of HP turbine is known as

- a) Cold Re-heat (CRH)
- b) Hot Re-heat (HRH)
- c) Main Steam
- d) None of the above

QNo.69 Purpose of Stator Cooling water system

- a) To cool the stator of the Generator
- b) To cool the rotor of generator
- c) Both (a) & (b)
- d) None of the above

QNo.70 Why Governing System is used in turbine

- a) To maintain the speed of the turbine
- b) To maintain the steam pressure
- c) To maintain the steam temperature
- d) None of the above

## Part – B

### (Applicable for UHBVNL/DHBVNL Candidates)

1. It is a principle that revenue should not be credited to the final head until it is realized. What are the exception to this rule and for what purpose and in which form Register of Revenue is prepared?
2. What is the difference between stock account and T&P Account?
3. What are the regulations for the conduct of audit of stores and stock account?
4. Define the long-term transmission consumer, medium term transmission consumers and short term transmission consumer.
5. Explain the circumstance under which consumer can be allotted new Account Number and under what circumstance, consumer cannot be allotted new account Number?
6. Discuss briefly the various cash books required to be maintained in the sub-divisions offices.
7. What do you mean by Open access? Define the long term open access consumer, medium term open access consumer and short term open access consumers
8. Calculate the charges payable on due date and after due date in respect of following domestic bill:

Previous reading date	06.06.2022
New reading date	03.08.2022
Bill issue date	03.08.2022
Old reading	14474 KWH
New reading	15318 KWH
Connected load	8.20 KW
Area fall in the MC area	
Non-energy charges on account of review of ACD	Rs.1468.83/-
Calculate the energy charges payable by due date and after due date	

9. Calculate the energy charges payable in respect of the HT Industrial consumer with following details: -

Date of issue of bill	1.11.2022
Category of consumer	HT industrial (spot billing)
Period	One month
Category of supply	400 Volt
Contract demand	400 KVA
MDI	450 KVA
Units consumed	88000 KWH
	108000 KVAH
10. What is the procedure of the assessment of unauthorized use of electricity under section 126 of the electricity act 2003 as elaborated in the sales manual?

**Part – B**  
**(Applicable for HVPNL Candidates)**

1. It is a principle that revenue should not be credited to the final head until it is realized. What are the exception to this rule and for what purpose and in which form Register of Revenue is prepared?
2. What is the difference between stock account and T&P Account?
3. What are the regulations for the conduct of audit of stores and stock account?
4. Define the long-term transmission consumer, medium term transmission consumers and short term transmission consumer.
5. Explain the circumstance under which consumer can be allotted new Account Number and under what circumstance, consumer cannot be allotted new account Number?
6. What precautions should be followed to avoid the erroneous payment of consumer security?
7. Discuss briefly the various cash books required to be maintained in the sub-divisions offices.
8. What do you mean by Open access? Define the long term open access consumer, medium term open access consumer and short term open access consumers
9. What is role of CEA according to HGC, Regulations, 2009?
10. What is Fault Clearance Time?

## **Part – B**

### **(Applicable for HPGCL Candidates)**

1. It is a principle that revenue should not be credited to the final head until it is realized. What are the exception to this rule and for what purpose and in which form Register of Revenue is prepared?
2. What is the difference between stock account and T&P Account?
3. What are the regulations for the conduct of audit of stores and stock account?
4. Define the long-term transmission consumer, medium term transmission consumers and short term transmission consumer.
5. Explain the circumstance under which consumer can be allotted new Account Number and under what circumstance, consumer cannot be allotted new account Number?
6. Discuss briefly the various cash books required to be maintained in the sub-divisions offices.
7. What do you mean by Open access? Define the long term open access consumer, medium term open access consumer and short term open access consumers
8. What is the remedy with the aggrieved party against the ex parte decision of the Commission under the provision of HERC (Conduct of Business) Regulation?
9. Describe the limitations of Cost Accounting.
10. Define and explain the terms (a) Cost Unit (b) Cost Center, Discuss the importance of selecting the suitable Cost Center.