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To

1. The Chief Engineer/Admn., HVPNL, Panchkula.
2. The Chief General Manager/Admn., UHBVNL, Panchkula.
3. The Chief Engineer/Admn., DHBVNL, Hisar.
4. The Chief Engineer/Admn., HPGCL, Panchkula.
5. The Chief Accounts Officer, HVPNL/UHBVNL/DHBVNL/HPGCL, Panchkula/Hisar.

Memo No. Ch. 61/HPTI-322/Vol-II

Dated: 04.03.2021

Sub: Sample Papers of Departmental Accounts Examination for Engineering officers & subordinates of Haryana Power Utilities.

This is in continuation to this office memo No. Ch.6/HPTI-322 dated 08.09.2020 vide which revised Syllabus of Departmental Accounts Examination of Engineering officers & subordinates of Haryana Power Utilities as supplied by Designated committee vide memo No. 4221/SAO/Bkg. Dated 26.08.2020 has been forwarded and this office memo No. Ch.26/HPTI-322/Vol-II dated 06.10.2020 vide which Google drive link for the study material w.r.t. the revised syllabus of Departmental Accounts Examination of Engineering officers & subordinates was provided.

Enclosed please find herewith the Sample paper of Paper-I, III & IV (**Soft copy being sent through email**) pertaining to Departmental Accounts Examination of Engineering officers & subordinates as received from UIAMS, Panjab University, Chandigarh vide its Ref No. 4089 Dated 26.02.2021. It is pertinent to mention that Sample question paper of Paper-I and the sample questions paper of Paper-III (**HPGCL part of 20 marks**) will be supplied as soon as it is received from UIAMS, Panjab University, Chandigarh.

It is, therefore, requested to issue directions to the quarter concerned for uploading these sample papers on the website of respective HPUs for information of the prospective candidates at the earliest, please.

This issues with the approval of the Director Principal, HPTI, Panchkula.

DA: As above


Vice Principal,
HPTI, Panchkula

CC:

1. The Chief Coordinator Exams, UIAMS, Punjab University, Chandigarh w.r.t. their office Ref No. 4089 dated 26.02.2021.
2. The SE/Admn-I & II, HVPNL, Panchkula.
3. The Controller of Finance, HVPNL, Panchkula.
4. SPS to President HPTI-cum- Managing Director HVPNL for kind information of President HPTI-cum- Managing Director HVPNL, Panchkula.
5. SPS to Managing Director HPGCL for kind information of Managing Director HPGCL, Panchkula.
6. SPS to Managing Director, DHBVN, Hisar for kind information of Managing Director, DHBVN, Hisar.
7. SPS to Managing Director, UHBVN Panchkula for kind information of Managing Director, UHBVN, Panchkula.
8. The US/GA, HVPNL, Panchkula.
9. PA to Director Principal, HPTI Panchkula for kind information of Director Principal, HPTI, Panchkula.

SAMPLE
HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS (.....202#)

PAPER – 1

WORKS ACCOUNTS

Time Allowed : 3 hours

Max Marks: 100

PART - A

(Marks : 50)

Q No. 1 Post and classify the following transactions in the Cash Book of Executive Engineer, Building Division for the month of July, 2018 and close the Cash Book giving an analysis of the closing cash balance:

Date	Particulars	Amount (Rs.)
1-7-2018	Opening Balance:	
	1. Notes and Coins (includes counterfeit coins amounting to Rs. 290)	8690
	2. Revenue Stamps of Rs. 1 each	100
	3. Cheque No.326 dated 31-5-2018 in favour of Contractor "Y" for Construction of school building lying undelivered	8000
	4. Imprest with Asstt. Engineer 'B'	3200
	5. Legal Tender currency	1000
	6. Temporary advance with Asstt. Engineer 'C'	4500
	7. Service Postage Stamps	220
	8. Demand Draft dated 31-5-2018 on account of Rest House Charges recovered	3750
	9. Deposit at call Receipt of State Bank of India received from M/S Dukhi Ram & Co. as earnest money deposit	11650
	10. Self Cheque No. 327 dated 31-5-2018	15000
	11. Cheque dated 26-06-2018 received from Xen of 'B' Division	10000
2-7-2018	Bank Draft dated 31-5-2018 is deposited and credited into Bank	
3-7-2018	Self Cheque dated 31-5-2018 is encashed	
4-7-2018	Paid 1 st Running Account Bill vide Cheque No.328 to M/S Ravindran & Co. For the work of "Additions and alteration to Chief Engineer's office against estimate of Rs.750000 :-	
	a. Value of work done	73100
	b. Recoveries on account of	
	1. Security Deposit @5%, Income Tax @2%.	
	2. Cost of stores issued from stock and debited direct to work.	5790
	3. Decretal amount against a decree of a court	3000
7-7-2018	Account of Temporary Advance rendered by Asstt. Engineer 'C' :	
	1. Paid Master Roll for maintenance of a School	900
	2. Amount lost by him	300
	3. Balance returned in cash	800
	4. Unpaid wages returned in Cash	3000
9-7-2018	Renewed Cheque dated 27-10-2017 issued in favour of M/S Anandan & Co. By issued of Cheque No. 329	13280

9-07-2018	Remitted cheque of Xen of 'B' Division	
11-7-2018	Deposit at call Receipt sent to the Bank for credit as Miscellaneous Receipt of the Division	
13-7-2018	Sold Revenue Stamps for Rs.10/- and balance converted into Cash	
16-7-2018	Asstt. Engineer 'B' rendered account of imprest and which was recouped in cash raising it to Rs. 4000 as under :-	
	1. Repair of Tools & Plant	1500
	2. Contingent expenditure	1400
	3. Un-authorised expenditure incurred by him	300
19-7-2018	Received a Challan dated 17-6-2018 from a subordinate on account of sale of dry trees credited directly in to the Bank	7500
19-07-2019	Issued fresh Temporary Advance (Cash) to Asstt Engineer 'C'	15000
21-7-2018	Cheque No. 326 dated 31-5-2018 is delivered to the Contractor 'Y'	
21.7.2018	Cash counted by Xen during surprise check and found Rs. 3500	
21.7.2018	Cheque No 330 was drawn for cash for chest raising total cash-in-hand to Rs. 13900	
22-7-2018	Paid in cash:	
	1. Advertisement Charges	2700
	2. Railway freight & demurrage	1300
25-7-2018	Payment to labourers in cash for watering of trees in a Rest House	1750
26-7-2018	Paid to Contractor M/S Nair & Co. 1 st & final bill for construction of Platform in School vide Ch. No. 331 :	
	1. Total Value of work done	38000
	2. Deduction on account of :	
	Cost of Cement charged to work	7200
	Hire charges of Mixers is Rs. 20000 out of which Rs. 8000 already recovered from Contractor	
	Amount with-held	5000
28-7-2018	Disbursed pay of staff by drawal of a Self Cheque No. 332 with Following details :	
	1. Gross Pay	402000
	2. Deductions on account of:	
	Income Tax	5000
	General Provident Fund	29000
	Recoveries of House Building Advance	15500
31-7-2018	Balance Cash-in Hand deposited in bank	

(Marks : 25)

Q. No. 2 Take action or offer your comments in one/two lines with respect to relevant rules in the following:

- (i) Where the provisions in the budget has subsequently been revised and is not in accordance with the administrative approval already accorded, fresh administrative approval will be accorded and the same will be treated assanction. (Fill-in-Blank)
- (ii) Classify the following transactions giving correct Head of Accounts:
 - (a) Provision for Expenses recoverable from Suppliers and Contractors
 - (b) Expenses on hiring of Vehicles
 - (c) Entertainment Expenses
- (iii) In the absence of Head of Office from headquarters, the duty of attesting the Cash Book was entrusted to Head Clerk but on return, the Head of Office refused to sign the Cash Book. Comment
- (iv) All items of receipts, the classification of which can not be determined at once or which represent errors in accounting awaiting adjustments, should be accounted for under the head 'Misc. Deposits'. (True/False)
- (v) The Divisional Officer must immediately seek advice of AG on the applicability of any financial rule or matter connected with the accounts of his division, whenever there is any doubt in his mind. Comment
- (vi) If the deficiencies in the Stock accounts are made good by recovery of Cost or their is sanctioned the articles should be shown as issued in the Account of Issues. (Fill-in-Blank)
- (vii) Even when the actual value of materials is known, an estimated figures should be adopted. Any difference between the actual value and the estimated figures must be adjusted to purchases with a plus or a minus, as the case may be. (True/False)
- (viii) If no sanctioned estimate is in existence at the time of signing of an agreement or the tender, the rates payable for each item to the contractors must be specified. (True/False)

(Marks 10*1=10)

Please attempt any two out of Question No 3, 4, 5

Q. No. 3

A Consolidated account of the receipts, issues and balances of Tools and Plants should be maintained in the sub-divisional office/divisional Office. Explain the following:

- (a) How that account is maintained
- (b) State various Parts of such Consolidated Account
- (c) Under what circumstances the maintenance of such an account can be dispensed with
- (d) Is it necessary to open new accounts every year for the purposes of its Audit

(Marks : 7.5)

Q. No. 4

All Government employees are personally responsible for the loss sustained by the Government through frauds. Do you agree? Explain quoting relevant rule and responsibility of officers for filling the reports in this regards.

(Marks : 7.5)

Q. No. 5

Explain the Use and Importance of Detailed measurement Books. What are the important instructions regarding the maintenance of Detailed Measurement Books and the entries to be made in them? Under what circumstances the maintenance of such books is not required?

000--h(Marks : 7.5)

PART – B (Marks : 30)

Q. No. 6

Take action in the following cases:

- (i) No negotiations are allowed in case of Open Tenders (True/False)
- (ii) Some stores were rejected by the inspecting officer after delivery under the terms of the contract for inspection at consignee's depot. The Contractor was informed to lift/remove the stores. The contractor failed to remove the rejected stores within the time specified as per Rules. What further course of action is available with the Consignee. Comment PWD -212-4.20 (Right to disposal at contractor's risk)
- (iii) Contractor 'A' submitted his tender with variable price increase @5%. Contractor 'B' submitted his tenders with variable price increase @7%. How to calculate Equivalent prices in such a situation? Comment (PR-15 a) (with Maximum rate)
- (iv) A supplier from Delhi dispatched 2000 no 63 KVA transformers to the Nigam against a contract, on 15-6-2018, the last date of delivery for which was upto 13-6-2018. What is the supplier's liability in this case? Comment (PR-21-18.4) (C)
- (v) If any Sub-contractor, in the opinion of the employer, is not executing the work in accordance with the contract and for any other reasons is undesirable, the Contractor may immediately dismiss the Sub-contractor if he so desires. Correct/In-Correct PR-60 (NC)

(Marks : 5*1=5)

Please attempt any two out of Question No 7, 8, 9

Q. No. 7 (Compulsory)

Which are the competent authorities in respect of the following in accordance with the Delegation of Powers existing in their Company (i.e HPGCL/HVPNL/UHBNL/DHBNL)

Sr.No	HPGCL	HVPNL	UHBNL/DHBNL
1	For petty works carriage and special repair of T&P and corporation Vehicles, renewal and replacement of existing operation and maintenance work of Thermal Hydel	To accord administrative approval to estimates for repair and carriage of T&P including T&P other than the Motor Vehicle, Tractor etc.	To accord administrative and technical approval to estimates for repair and carriage of T&P including special repair of Nigam Vehicle chargeable to capital/revenue
2	To accord approval for issue of work orders for all type of services, works and repairs including any type of overhauling	To convey technical sanction to the detailed estimates for preliminary survey to the preparation of schemes	To convey technical sanction to the detailed estimates for preliminary survey to the preparation of schemes
3	To Sanction the payment of insurance premium for Plant Equipment, Material purchased for stock or works, sent for repair	To sanction payments of insurance charges for equipment and material purchased for stock and works and sent for repairs	To sanction payments of insurance charges for equipment and material purchased for stock and works and sent for repairs
4	To write off irrecoverable items outstanding in the misc. Advances/unidentified/untraceable amounts appearing in the books.	To write off irrecoverable items outstanding in the misc. Advances	To write off irrecoverable items outstanding in the misc. Advances
5	To sanction and make purchase of office furniture	To sanction and make purchase of office furniture from Super Bazaar or consumer Co-op Stores or other Govt Agencies through hand quotations	To sanction and make purchase of office furniture from Super Bazaar or consumer Co-op Stores or other Govt Agencies through hand quotations

6	To allow advance payment of compensation under the Indian Workmen's Compensation Act. In cases of fatal accidents.	To allow advance payment of compensation due under the Indian Workmen's Compensation Act. In cases of fatal accidents subject to adjustments towards final payments of compensation.	To allow advance payment of compensation under the Indian Workmen's Compensation Act. In cases of fatal accidents.
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(Marks : 10)

Please attempt any two out of Question No 8, 9, 10

Q. No. 8

What are the various detailed comprehensive and self contained recommendations, which the Store Purchase Committee (SPC) is required to submit before WTDs or the BOD for their decision and before issuing purchase order, after the comparative statement is prepared and has been examined by the SPC.

(Marks : 7.5)

Q. No. 9

- (a) What is the procedure for loading of tenders while working out the equivalent price where the prices are quoted as variable?
- (b) What are the various conditions or circumstances under which the tender submitted by the suppliers/contractors are either not considered or considered as rejected or liable to be rejected.

(Marks : 7.5)

Q. No. 10

What action is required to be taken by the purchasing authority (If the purchasing authority is either WTD or BOD) to ensure that the validity of tenders is not expired? Also explain the action to be taken by the CE if the period of validity is about to expire before the same could be considered by the SPC/WTD/BOD.

(Marks : 7.5)

PART – C

(Marks : 20)

Q. No. 11 (Compulsory)

Define

- i) Departmental estimates
- ii) Consolidated Fund of the State
- iii) Contingency Fund of the State
- iv) Public Accounts of the State
- v) Modified Appropriations

(Marks 5*2=10)

Please attempt any two out of Question No 12, 13, 14

Q. No. 12

State the various objects for preparing the Statement of Excesses and Surrenders. What are the consequences of showing inaccurate Estimates in this Statement?

(Marks- 5)

Q. No. 13

What precautions need to be kept in view while preparing Budget Estimates? Also explain how does a budget help in Cost Control?

(Marks : 5)

Q. No. 14

It is alleged that proper Budgetary Control of Expenditure or Grants is not exercised in NIGAMS. How far do you agree to this view. Suggest for modifications and improvements.

(Marks : 5)

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

Sample question paper (Based on Revised Syllabus)

Paper III

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

PART A

For all Power Utilities Candidates

Note:- Q No. 1 is compulsory and attempt any two questions from Q No. 2 to 4

Q No. 1 Answer the following:-

- (i) As regards the sub divisional Stores, the stock taking will be carried out by the of the stores at least once within a period of(Fill in the blank with appropriate word)
- (ii) From which record the Store Value card shall be written by the Cardex Clerk in the office of Controller of Store?
- (iii) In case a tenant requires a separate connection in the same premises, what document he is required to submit to the distribution licensee for taking the supply under the provisions of "The Haryana Electricity Regulatory Commission (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016".
- (iv) The Licensee has failed to adjust the interest payable to the consumer on account of his security in the consumer's bill for the first billing cycle of the ensuing financial year. The interest payable to the consumer has been adjusted in consumer's bill in 2nd billing cycle of ensuing year. Is the licensee liable to pay any interest to the consumer for delay in adjustment of the amount of interest under the provision of "The Haryana Electricity Regulatory Commission (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016". if so at which rate and for which period.
- (v) As per the Store's Instructions of the Power Utility, the SDO while approving the Store Requisition should satisfy himself that the material requisitioned together with the material already drawn does not exceed -----of the estimated requirement. (Fill in the blank with appropriate word)
- (vi) Define "Distribution main" under the provision of "The Haryana Electricity Regulatory Commission (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016".
- (vii) Licensee has reviewed the Security (ACD) deposited by the consumers keeping in view the prescribed procedure, and it has been found that in case of five number consumers the security deposited by them is in excess of the required security. The consumers have submitted their applications and requested the licensee that the amount of excess security lying with him should be refunded to them .What action is required to be taken by the Licensee in these cases under the provisions of prescribed instructions?

- (viii) With which authority an aggrieved electricity consumer can file a complaint for settlement of his grievances?
- (ix) According to the Store's instructions of the Power Utilities, who is the custodian of key of the binders?
- (x) Which form is prescribed to be used for the drawl of material from the store to be issued to the contractor?

(Marks 1x10=10)

Q No. 2 Describe the instruction as enumerated in the HSEB Manual of Instructions (Relating to Stores) regarding "Signing of Stores requisitions and Stores Return Warrant"

(Marks 05)

Q No. 3 Describe the special provisions where the applicant opts for execution of extension of distribution system on his own and also in case of single point supply as enumerated in the Haryana Electricity Regulatory Commission (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply and Power to require security) Regulations, 2016.

(Marks 05)

Q No.4 What is the accounting procedure in respect of containers such as empty barrels, bags, tins and drums etc. in stock?

(Marks 05)

UHBVNL AND DHBVNL CANDIDATES

Note:- Attempt any two questions from question No. 5 to 8

Q No.5 Calculate the energy bill and due date of payment of a consumer with the following particulars for the month of December, 2020. The area falls under the M.C. limit.

Date of issue of bill	1-1-2021(sent through E-mail)
Nature of supply	Industrial
Supply on	3.3Kv
Sanctioned load	500 kW
Contract demand	450 KVA
Consumption	1, 10,000 Kwh 1, 30,000 kVah
MDI reading	475 KVA
Power factor	0.90
Cost of meter and metering	
Equipment borne by the Nigam	90,000/-
Period	1 month

(Marks 10)

Q No. 6 Briefly explain the following:-

- (i) Remittance Register
- (ii) Pay-in-slip
- (iii) Procedure for adjustment of amount written off as irrecoverable dues from consumers
- (iv) How the accuracy of the consumer's ledger is ensured?

(Marks 3+2+2+3)

Q No. 7 Describe the procedure in detail as enumerated in the HSEB Manual of Instructions for adjustment and refund of Consumers security deposit

(Marks 10)

Q No. 8 Describe the procedure for seeking temporary disconnection of supply by LT consumer in detail and also discuss the provision regarding levy of MMC on temporary disconnection of LT Industry.

(Marks 10)

PART B

HVPL CANDIDATES

Note:- Q No. 9 is compulsory and attempt any two questions from question No. 10 to 12

Q No. 9 Answer the following:-

- (i) The transmission licensee has not paid the license fee to the State Commission within the period specified by the Commission. What penalty can be levied by the State Commission on the Licensee as per provision of the HERC (Conditions of Transmission License) Regulations, 2008?
- (ii) What is the time frame for disposal of application from the date of receipt of application complete in all respects in respect of short term intra state open access if the connection is sought on system of intra State transmission licensee as per the provision of HERC"(Terms and Conditions for grant of connectivity and open access for intra State Transmission and distribution system)Regulations, 2012
- (iii) HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012 has also been applied for tariff determination of renewable energy generation projects. (Right or Wrong)
- (iv) What is the rate of depreciation of land under full ownership as per the provision of 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?
- (v) The transmission licensee notified as State Transmission Utility by the State Govt. as per section 39(1) of the Act and also entrusted with the operation of SLDC business. In which way it would submit its ARR to the Commission on the prescribed date under the provisions of HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012

- (vi) The Central Govt. may establish a Center at the national level to be known as for optimum scheduling and dispatch of electricity among the Regional Load Despatch Centre.(Fill in the blank with appropriate words)
- (vii) The transmission licensee with prior intimation to the Appropriate Commission has engaged himself in some business for optimum utilization of its assets. For which purpose a proportion of the revenue derived from such business, as specified by the appropriate commission, shall be utilized, as per the provision of the Electricity Act, 2003?
- (viii) In how much period the transmission licensee is required to bring to the notice of the State Commission about the occurring of major incident affecting any part of its transmission system according to the HERC (Conditions of Transmission License) Regulations, 2008?
- (ix) STU shall raise bills for the charges payable to the SLDC directly to theconnected to intra-state transmission system and distribution systemworking day of the succeeding calendar month under the provision of HERC”(Terms and Conditions for grant of connectivity and open access for intra State Transmission and distribution system) Regulations, 2012 (Fill in the blanks with appropriate words)
- (x) On what basis the Commission will allow the capital cost to the Transmission Licensees for the purpose of determination of tariff for respective business according to the provision of HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012?
- (xi) How much amount of composite operating charges are liable to be payable by the Limited short-term open access consumers to the SLDC under the provisions of HERC” Terms and Conditions for grant of connectivity and open access for intra State transmission and distribution system) Regulations, 2012?
- (xii) Interest and finance charges are treated asitems and terminal liabilities with regard to employees on account of charges in pay scales or dearness allowance due to inflation are treated as items in the ARR.
- (xiii) What remedy lie with a person in accordance with the provisions of Electricity Act, 2003 who is aggrieved by any decision or order of the Appellate Tribunal?
- (xiv) The transmission Licensee has paid the license fee to the State Commission as prescribed by him. How it will be treated in the determination of Aggregate Revenues to be charged to the tariff in accordance with the HERC (Conditions of Transmission License) Regulations, 2008.
- (xv) Define “Intervening transmission facilities” according to HERC (Conditions of Transmission License) Regulations, 2008.

(Marks 2*15=30)

Q No. 10 Describe the duties of the Transmission Licensee as enumerated in the Electricity Act, 2003.

(Marks 05)

Q No. 11 Describe the provisions regarding "Charges applicable to limited short term open access consumers" according to the provisions of HERC(Terms and Conditions for grant of connectivity and open access for Intra State transmission and distribution system) Regulations, 2012.

(Marks 05)

Q No. 12 Write a brief note on the following in accordance with the provisions of HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

- (i) Non-Tariff Income
- (ii) Income from short term open access consumer

(Marks 05)

UHBVNL AND DHBVNL CANDIDATES

Note:- Q No. 13 is compulsory and attempt any two questions from question No. 14 to 16

Q No. 13 Answer the following:-

- (i) Bad and doubtful debts shall be allowed to the extent the distribution licensee has actually written off bad debts subject to a maximum of and The cross subsidy charge and additional surcharge shall be considered asfor retail supply. (Fill in the blanks with appropriate word)
- (ii) In the event of continued default by the Distribution Licensee for nonpayment of license fee within the prescribed period, what action as per HERC (Conditions of License for Distribution and Retail Supply Business) Regulations, 2004 can be taken by the State Commission against the Licensee.
- (iii) What remedy lie with a person in accordance with the provisions of Electricity Act, 2003 who is aggrieved by any decision or order of the Appellate Tribunal?
- (iv) Write the full form of SAIFI and SAIDI as enumerated in the Standards of Performance of Distribution Licensees and Determination of Compensation Regulations, 2020?
- (v) HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012 has also been applied for tariff determination of renewable energy generation projects. (Right or Wrong)
- (vi) According to the "Standards of Performance of Distribution Licensees and Determination of Compensation" Regulations, 2020 the distribution licensee is required to restore the power supply in the case of normal fuse-off calls with in in urban areas and withinin Rural Areas of the receipt of the complaint.
- (vii) How much amount of composite operating charges are liable to be payable by the Limited short-term open access consumers to the SLDC under the provisions of HERC" Terms and Conditions for grant of connectivity and open access for intra State transmission and distribution system) Regulations, 2012?

- (viii) Define "Continuous Phenomenon" as enumerated in the "Standards of Performance of Distribution Licensees and Determination of Compensation" Regulations, 2020
- (ix) By which date the Mid-year Performance Review /True up is required to be submitted by the licensee to the HERC.
- (x) Interest and finance charges are treated asitems and terminal liabilities with regard to employees on account of charges in pay scales or dearness allowance due to inflation are treated as Items in the ARR.
- (xi) The licensee has received Rs. 25, 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?
- (xii) A Consumer has applied connection for supply of Electricity to the Distribution Licensee but the Distribution Licensee has failed to supply the Electricity within the prescribed period. Is the Distribution licensee liable to pay any penalty to the Consumer under the provisions of the Electricity Act, 2003? If so at which rate.
- (xiii) The distribution licensee with prior intimation to the Appropriate Commission has engaged himself in some business for optimum utilization of its assets. For which purpose a proportion of the revenue derived from such business, as specified by the appropriate commission, shall be utilized, as per the provision of the Electricity Act, 2003?
- (xiv) Distribution Transformer has been failed to supply electricity to the consumers which are being fed from the transformer. The complaint has been made by the consumers to the Distribution Licensee but the Distribution Licensee has failed to restore the supply within the prescribed period as enumerated in the "Standards of Performance of Distribution Licensees and Determination of Compensation" Regulations, 2020. Is Distribution Licensee liable to pay any compensation to the consumers? If so at which rate.
- (xv) How we can calculate the percentage distribution loss in accordance with the provisions of HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012?

(Marks 2x15=30)

Q No. 14 Describe the provisions in respect of the following" according to the provisions of HERC (Terms and Conditions for grant of connectivity and open access for Intra State transmission and distribution system) Regulations, 2012.

- (i) Metering for limited short-term open access consumer.
- (ii) Billing and payment for limited short-term open access consumers

(Marks 05)

Q No. 15 Describe the matters on which the State Commission shall advise the State Govt. under the provisions of Electricity Act, 2003.

(Marks 05)

Q No. 16 Describe the provision regarding "Disconnection of supply" as enumerated in the "Standards of Performance of Distribution Licensees and Determination of Compensation" Regulations, 2020

(Marks 05)

HPGCL CANDIDATES

Note:- Q No. 17 is compulsory and attempt any two questions from question No. 18 to 20

Q No.17 Answer the following:-

- (i) When the truing up of the ARR of the previous year shall be carried out during the current year according to the provision of 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) On what basis the Commission will allow the capital cost to the Generating Company for the purpose of determination of tariff for respective business according to the provisions of 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) Define "infirm Power" 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) What remedy lie with a person in accordance with the provisions of Electricity Act, 2003 who is aggrieved by any decision or order of the Appellate Tribunal?
- (v) Which authority specify the technical standards for construction of electrical plants , electric lines and connectivity to the grid and who is the apex body to ensure integrated operation of power system in the State under the provisions of Haryana Grid Code.
- (vi) Theobjective of integrated operation of the State grid is tothe overall operational economy and reliability of the entire electric power network spread over the geographical area of the State under the provision of Haryana Grid code. (Fill in the blank with appropriate word)
- (vii) The capital cost admitted by the Commission after prudence check and subject to debt –equity ratio as per provisions made in prescribed Regulations, shall form the basis of -----(Fill in the blank with appropriate word)
- (viii) How the revenue earned by the generating company from sale of infirm power after accounting for the fuel expenses shall be applied as per provision of HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012?

- (ix) A Generating Company who intends to set up a hydro generating station, which document the generating company is required to submit to the authority for its concurrence under the provision of Electricity Act, 2003.
- (x) The pays for VAR drawl when voltage at the metering point is below.....(Fill in the blank with appropriate word)
- (xi) Write the full form of NAPAF.
- (xii) Interest and finance charges are treated asitems and terminal liabilities with regard to employees on account of charges in pay scales or dearness allowance due to inflation are treated as items in the ARR.
- (xiii) Indicate the norm of Transformation losses from generation voltage to transmission voltage for determination of tariff for hydro plants other than those covered under renewable energy sources.
- (xiv) Name the plants which are not covered under ABT.
- (xv) Until a Govt. company or any authority or corporation is notified by the State Govt. which authority shall operate the SLDC under the provision of Haryana Grid Code?
(Marks 2x15=30)

Q No.18 Describe the matters on which the State Commission shall advise the State Govt. under the provisions of Electricity Act, 2003.

(Marks 05)

Q No. 19 Which kind of additional capital expenditure, the Commission can consider for allowing to the Generating Company, incurred after the commercial operation date of a project and was part of the original scope of work of the project.

(Marks 5)

Q No. 20 Define PPA and what are its salient features?

(Marks 05)

PART C

Q No. 21 What are the requisites of a valid Contract?

(Marks 10)

Q No. 22(a) Distinguish between "Sale" and an "agreement to sell". When does an "agreement to sell" become a sale?

Q No. 22(b) Under an agreement a sewing machine was let on periodical rental with the proviso that hirer may at any time during hire become the purchaser of it by paying its price. Is the above agreement covered under Sale or agreement to sell and the hirer is bound to purchase the machine? Comment in two three lines.

(Marks 3+2=5)

Q No.23 When a contract is said to be induced by "Undue Influence" under the provisions of Indian Contract Act, 1872.

(Marks: 5)

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

Session Sample paper (Based on revised syllabus)

Paper IV

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

Books Allowed: Only Bare Acts allowed as per Revised Syllabus

Part A

Note:- Question No. 1 and 6 are compulsory and attempt any three questions out of Question No. 2 to 5.

Q No. 1 Answer the following:-

- (i) Is there any provision for exemption of application fee under the provisions of The RTI Act, 2005? If so, explain in one to two lines.
- (ii) When did the GST Act come into force?
- (iii) The parties have agreed to appoint two No. arbitrators in one of the case. Is the decision taken by the parties for appointment of arbitrators fall under the provisions of the Arbitration and Conciliation Act, 1996? Give answer in one two lines.
- (iv) Within which period a person who is aggrieved by the decision of the State Information Officer can go in appeal and with which authority under the provision of the RTI Act, 2005?
- (v) In how much period the first annual General Meeting of the company is required to be held from the date of its incorporation?
- (vi) The quorum required for meetings in a case of a public limited company ismembers(Fill in the blank with appropriate word)
- (vii) A registered person has failed to furnish the annual return on the due date, whether any penalty is levy- able on him. If so how much?
- (viii) A certain amount is payable by a taxable person in pursuance of an order passed under the provisions of GST Act, 2017. In how much period he is required to make the payment under the provisions of ibid act?
- (ix) Is GST applicable for labour charges from customers for shifting of meters or shifting of service lines? If so at which rate?
- (x) Name the authority which fixes the cost of arbitration.

(Marks 1x10=10)

Q No. 2 What account books in a company are required by law to keep and what provision is made for the submission of the Company's accounts to the members of the company?

(Marks 10)

Q No. 3 Can an aggrieved party knock the door of the court for setting aside the arbitral award by submission of his application in the court? Under which circumstances the

court can set aside the arbitral Award under the provisions of the Arbitration and Conciliation Act, 1996.

(Marks 10)

Q No. 4(a) Which types of complaints for are to be received by the State Information Commission and under which conditions he can initiate an inquiry under the provisions of RTI Act, 2005?

Q No. 4(b) The State Information Commission while deciding any complaint is of the opinion that the State Public Information Officer has knowingly given misleading information to the person concerned. What further action the State Information Commission should take under the provisions of RTI Act, 2005?

(Marks 7+3= 10)

Q No. 5(a) Explain the conditions /circumstances under which the compounding of offences is not applicable under the provisions of GST Act, 2017.

Q No. 5(b) The State Public Information officer has rejected the request of a person for supplying the requisite information under the provisions of RTI Act, 2005. What communication is to be sent by the State Public Information after the rejection of the request to the person concerned?

(Marks 8+2=10)

Q No. 6 As per provision of the GST, Act, 2017 every person who has collected from any other person any amount representing the tax under the provision of ibid Act shall forthwith pay the said amount to the Govt. , irrespective of whether the supplies in respect of which such amount was collected are taxable or not. What action is to be taken under the provisions of ibid Act where the person who has collected the tax failed to deposit with the Govt.?

(Marks 10)

PART B

Note:- Question No. 7 is compulsory and attempt any four questions out of Question No.8 to 12

Q No. 7 Answer the following:-

- (i) How much space is required to be given to the worker in the workroom under the provisions of the factories act, 1948?
- (ii) An undertaking has been closed down by the employer and has refused to give compensation to the employees, who are otherwise eligible under the Industrial Dispute Act, 1947, on the ground that he is unable to pay the compensation as he has closed his undertaking due to financial difficulties including financial losses). Is it in contravention of the provision of the ibid Act or under the provision of the Act?

- (iii) According to the Factories Act, 1948, no person shall spit within the premises of a factory except in the spittoons provided for the purpose. How much amount of fine is required to be levied under the provisions of the Act, if any person spits in contravention of the prescribed places?
- (iv) An accident has been occurred on the premises of the employer which results in death of the employee. In how much period the Employer or the persons on behalf of the employer is required to send the report to the concerned Commissioner under the provisions of The Employee's Compensation Act, 1923.
- (v) Who is authorized to supply the electricity on request by the owner or occupier of any premises and in how much period that authority is required to give supply of electricity after receipt of such application?
- (vi) Under which conditions a young person can be employed on the dangerous machines under the provisions of The Factories Act, 1948?
- (vii) An employer has retrenched the worker who was having continuous service of not less than one year without previous permission. How much penalty is leviable on the employer under the provisions of The Industrial Dispute Act, 1947?
- (viii) An employer is in default in paying the compensation due to the employee under the provision of The Employee's Compensation Act, 1923. Which authority is competent under the ibid Act to give direction to the employer and after how much period of delay?
- (ix) The license of the distribution licensee has been suspended under the provisions of the Electricity Act, 2003, under whose custody the utilities of the distribution licensee shall vest and for how much period?
- (x) How much period of notice is required to be given by the Appropriate Commission for revocation of a license under the provisions of Electricity Act, 2003?

(Marks 1x10=10)

Q No. 8 What are the various provisions regarding penalties and procedure and courts empowered to try offences under the Factories Act, 1948?

(Marks 10)

Q No. 9(a) What is the law relating to strike and lock out during the pendency of proceeding in respect of the dispute to which the strike or lockout relates or during the period of operation of any settlement or award in connection with the dispute?

Q No. 9(b) What is the procedure for retrenchment of a workman and how can a retrenched workman be re-employed?

(Marks 5+5=10)

Q No. 10 A Nigam employee Mr. "X" who was having more than 15 years at his credit has been disappeared from his duty without any intimation. The family member of the disappeared employee (Mr. X) has intimated that they have lodged FIR with the police regarding disappearance of their family member (Mr. X). In this case whether any family member of the disappeared employee is eligible for compassionate appointment under the provision of Haryana Civil services (Compassionate Financial

Assistance or Appointment Rules, 2019). Describe the complete procedure as well as the eligibility criteria for compassionate appointment.

(Marks 10)

Q No. 11(a) The Distribution Licensee has broken the terms and conditions of license and has persistently defaulted in complying with any direction given by the Appropriate Commission under the provision of the Electricity Act, 2003. Describe the provisions of the ibid act for taking requisite action by the Appropriate Commission under such circumstances.

Q No. 11(b) The Appropriate Commission has revoked the license of the licensee. What further action is required to be taken by the Appropriate Commission under the provisions of Electricity Act, 2003?

(Marks 5+5=10)

Q No. 12(a) In case where the employer does not accept the liability for compensation to the extent claimed, in such circumstances , what action is required to be taken by the employer as well as by the competent authority under the provisions of The Employee's compensation Act, 1923?

Q No. 12(b) Under what circumstances can an employer deny compensation to an employee under the provisions of The Employee's Compensation Act, 1923?

(Marks 5+5=10)