

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS (.....*oct.*.....2021)

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 October, 2021 and close the Cash Book giving an analysis of the closing cash balance:

Date	Particulars	Amount (Rs.)
1-10-2021	Opening Balance:	
	1. Notes and Coins	18090
	2. Notes and Coins includes counterfeit coins of Rs. 290	
	3. Revenue Stamps of Rs. 1 each	100
	4. Cheque No. 326 dated 31-8-2021 in favour of Contractor "Y" for Construction of school building lying undelivered	78000
	5. Imprest with Asstt. Engineer 'B'	32000
	6. Legal Tender currency	12000
	7. Notes include Forged notes amounting to Rs. 9400	
	8. Temporary advance with Asstt. Engineer 'C'	5000
	9. Service Postage Stamps	220
	10. Bank Draft dated 31-8-2021 on account of Rest House Charges recovered	37150
	11. Deposit at call Receipt of State Bank of India received from M/S Shriram & Co. as earnest money deposit	31650
	12. Self Cheque No. 327 dated 31-8-2021	37300
	13. Cheque dated 26-09-2021 received from Xen of 'B' Division	200000
2-10-2021	Bank Draft dated 31-8-2021 is deposited and credited into Bank	
3-10-2021	Cheque No 327 encashed. Cheque No . 328 Lost.	
4-10-2021	Paid 1 st Running Account Bill vide Cheque No.329 to M/S Ravindran & Co. For the work of "Additions and alteration to Chief Engineer's office against estimate of Rs.90000 :-	
	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	3193
7-10-2021	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
9-10-2021	Renewed Cheque dated 27-8-2019 issued in favour of M/S Anandan & Co. By issued of Cheque No. 330	213280

P.T.O

9-10-2021	Remitted cheque of Xen of 'B' Division	
11-10-2021	Deposit at call Receipt sent to the Bank for credit as Miscellaneous Receipt of the Division	
13-10-2021	Sold Revenue Stamps for Rs.40/- and balance converted into Cash	
16-10-2021	Asstt. Engineer 'B' rendered account of imprest and which was recouped in cash raising it to Rs. 40000 as under :-	
	1. Repair of Tools & Plant	15000
	2. Contingent expenditure	14000
	3. Un-authorized expenditure incurred by him	3000
19-10-2021	Received a Challan dated 17-7-2021 from a subordinate on account of sale of dry trees credited directly in to the Bank	75000
19-10-2021	Issued fresh Temporary Advance (Cash) to Asstt Engineer 'C'	15000
21-10-2021	Cheque No. 326 dated 31-8-2021 is delivered to the Contractor 'Y'	
21-10-2021	Cash was counted by Xen. During surprise check Cash found short by Rs. 9400	
21-10-2021	Cheque No 331 was drawn for cash for chest raising total cash-in-hand to Rs. 13900	
22-10-2021	Paid in cash:	
	1. Advertisement Charges	2700
	2. Railway freight & demurrage	1300
25-10-2021	Payment to labourers in cash for watering of trees in a Rest House	13900
26-10-2021	Paid to Contractor M/S Nair & Co. 1 st & final bill for construction of Platform in School vide Ch. No. 332 :	
	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. 15000 out of which Rs. 3000 already recovered from Contractor in his previous bills	
	Amount with-held	5000
28-10-2021	Disbursed pay of staff by drawal of a Self Cheque No. 333 with Following details :	
	1. Gross Pay	349500
	2. Deductions on account of:	
	Income Tax	5000
	General Provident Fund	29000
	Recoveries of House Building Advance	15500
31-10-2021	Balance of Cash-in Hand if any 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) Such corrections should be made neatly by scoring out the correct figures or other entries and writing the incorrect ones above them and they should be attested by dated initials. (True/False)
- (ii) Whether the following items are chargeable to 'Original Work' or 'Repairs'
 - (a) addition of stone chips
 - (b) cement macadam
 - (c) all repairs to previously abandoned buildings required for bringing them into use
 - (d) primarily operations undertaken to maintain the building or works in proper conditions for ordinary use
 - (e) bitumen semi-grout
 - (f) training work in connection with a road
- (iii) Deposits the detailed accounts of which are not kept at treasury and which are credited to the Government, cannot be repaid without sanction of the AG. Comment
- (iv) No order should normally be issued after involving additional expenditure in the ensuing financial year. (Fill-in-Blank)
- (v) The progress of expenditure on works or other items for which there are specific, should be watched individually month by month, through the Register of Works, Contingent Register and other relevant accounts. (Fill-in-Blank)
- (vi) It will usually be sufficient if the officer reporting the or loss to higher authority sends to the Accountant-General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the or loss and the circumstance which made it possible. (Fill-in-Blank)
- (vii) Account procedure prescribed in divisional office for tools and plants need not to be observed in special offices. Comment
- (viii) if road metal is required, specially for construction of a road or other work, the cost should be debited to estimate of such construction work (True/False)

(Marks =10)

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

Q. No. 3

- (a) What are the Principles, which should be observed in classifying the expenditure between 'Original Work' or 'Repairs'? (Marks : 4)
- (b) All vouchers and Transfer Entry Orders in support of Cash payments and other charges should be submitted along with Monthly Accounts. Are there any exceptions? Explain. (Marks : 3.5)

Q. No. 4

It is necessary that all accounts should be so kept and the details so fully recorded as to afford the requisite means for satisfying any enquiry. Explain in detail relevant provisions as provided in DFRs. (Marks : 7.5)

P.T.O

Q. No. 5

- (a) The measurements should be taken down in the measurement books and nowhere else. Explain detailed relevant provision as prescribed under DFR?

(Marks : 3)

- (b) What is Standard Measurement Book? For what purposes it is maintained? What precautions should be carefully observed for maintenance of such books?

(Marks : 4.5)

PART – B (Marks : 30)

Q. No. 6

Take action in the following cases:

- (i) Purchases upto Rs..... in each case can be made on cash and carry basis after orally ascertaining the lowest rate with the approval of concerned Head of Department. (Fill-in-Blank)
- (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 lift the rejected stores within the time specified as per Rules. What further course of action is available with the Consignee. Comment
- (iii) Contractor 'A' submitted his tender with variable price increase @10%. Contractor 'B' submitted his tenders with variable price increase @5%. How to calculate Equivalent prices in such a situation? Comment
- (iv) Tenders shall be sold up to the last working day earlier to the date of opening of tender. The cost of tender shall be 0.25% of Estimated value of the material/Contract subject to minimum of Rs. 1000/- & maximum Rs. 2000/- (upto 50 Lacs) and Rs. 4000/- above 50 Lacs. (True/False)
- (v) If any Sub-contractor, in the opinion of the employer, is not executing the work in accordance with the contract or for any other reasons is undesirable, Can the Contractor immediately dismiss him. Comment

(Marks : 5*1=5)

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/UHBVNL/DHBVNL)

Sr.No	HPGCL	HVPNL	UHBVN/DHBVN
1	For administrative approval for capital expenditure on construction / alteration of new residential /non-residential buildings/ project building	To convey administrative approval for capital expenditure on works of a project other than residential building not forming part of a project estimate approved by the Nigam	To convey technical sanction for capital expenditure on construction of residential/non-residential buildings and allied civil works not forming part of Project
2	To convey technical sanction for capital expenditure on exiting works approved in the Capex/ business plan by HERC	To convey technical sanction to the detailed estimates of works chargeable to Project/ Scheme specially sanctioned by the competent Authority	To convey administrative approval for capital expenditure on works of a project including residential/non-residential buildings not forming part of a project estimate approved by the Nigam
3	For any new work relating to operation and maintenance of the existing Thermal/ Hydel Projects	For maintenance and repairs including residential/non-residential building / other civil works	For maintenance and repairs including residential/non-residential buildings or other civil works
4	For non-recurring expenditure chargeable to capital/revenue works where no specific power is provided in the DOP	To issue work order for works and repairs for civil works	To allow advance payment of compensation under the Workmen's Compensation Act, in cases of Fatal Accidents.
5	To sanction purchase of electronic gadgets such as Computers, Laptops, Printers, Mobiles, Pen drives etc	To sanction non-recurring expenditure chargeable to contingencies where no special power is prescribed in the rules/ regulations	To sanction non-recurring expenditure chargeable to contingencies where no special power is prescribed in the rules and regulations
6	To sanction expenditure on account of printing of forms inclusive/exclusive of papers, Printing of Annual Reports etc	To make advance payment to the injured workmen's to meet the cost of medical assistance which cannot be provided through hospital	To issue work orders for capital works/ repairs & maintenance in Civil Works

(Marks : 10)

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

Q. No. 8

What time schedule has been prescribed in the Purchase Regulations in respect of the followings:

- For Inspection and Issue of Despatch Instructions
- Replacement of Defective/Sub-standard materials
- Responsibility of staff to scrutinize, verify and submit the complete bill to the Divisional office in the case of Turnkey Projects/Works
- Issue of Purchase Order after selection of Tenderer
- Decision on Single part or Two part tenders by SPC

(Marks : 7.5)

P.T.O

Q. No. 9

A tender enquiry was floated for purchase of 63 KVA Transformers. The last date of submission of the bid documents was 20-10-20. Total 8 bids were received out of which two bids were received on 23-10-20 and 21-10-20. The reason for delay in submission of bids was considered genuine. Advise whether these late bids can be considered or not? What are the regulations on late receipt of Tenders? Whether the bid documents can be returned to the bidders, in case the bids are rejected?

(Marks : 7.5)

Q. No. 10

(a) What are the provisions, prescribed under the purchase regulations, in respect of placement of PO on a Tenderer other than the Lowest Tenderer.

(b) What is the procedure for loading of tenders for working out Equivalent Prices where the prices are quoted as variable, as prescribed under Purchase Regulations?

(Marks : 7.5)

PART - C

(Marks : 20)

Q. No. 11 (Compulsory)

Define

- i) Demand for Grant
- ii) Public Account of on a the State
- iii) Supplementary Grant
- iv) Supplementary Statement of Expenditure
- v) Exceptional Grant

(Marks 5*2=10)

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

Q. No. 12

What are Revised Estimates? How far they are useful in preparing a sound forecast? Explain
(Marks- 5)

Q. No. 13

Explain 'Estimates of Ordinary Expenditure'? Whether it includes items of 'New Expenditure'? What are the principles for deciding an expenditure to be included in Estimates of Ordinary Expenditure or New Expenditure?
(Marks : 5)

Q. No. 14

What is the responsibility of the Disbursing Officer in avoiding excess of expenditure over grant? What steps the Head of the Department should take to prevent such an excess?

(Marks : 5)

HARYANA POWER UTILITIES

Departmental Accounts Examination for Engineering Officers (*Oct.* 2021)

PAPER-II

TIME ALLOWED: 3 Hours

MAX. MARKS: 100

PART-A (Marks-40)

Q.No. 1

Take necessary action in respect of the following:

- (i) Parents shall be deemed to be dependent on the Government Employee, if their income is less than the minimum family pension, prescribed from time to time. Dearness relief not counted thereon. (True/False)
- (ii) If no Order is passed to treat the period of absence as duty for any specified purpose, the period of absence shall be treated as(Fill-in-Blank)
- (iii) If the pay scale of a post has been upgraded from 01-01-2006 and such up-gradation involves change of pay band, the entry level pay shall be fixed at minimum of the pay band corresponding to upgraded pay scale as on 01-01-0206. (True/False)
- (iv) The Period shall not be treated as duty period for any purpose. (Fill-in-Blank)
- (v) Can a government employee be terminated from service as per Haryana Civil Services Rules, if appointed on that post by direct recruitment? Comment
- (vi) Mr. Y, a senior employee was placed under suspension and the period of suspension was treated as non-duty. But his junior Mr. S was drawing more pay than his above senior. Mr. Y has submitted an application contesting that he should not be allowed less pay than his junior Mr.S and that his pay should be stepped up. Comment on admissibility of equal pay to Mr.Y.
- (vii) Mr. Ram, a government employee, while in service, died on 15-10-20. He was on leave on that day. What pay and allowances shall be admissible for the day to Mr. Ram? Comment
- (viii) Special Pay of arduous nature of duties drawn before promotion shall not be merged at the time of fixation of pay of promotional post. (True/False)
- (ix) Divorce by the Panchayat or Social Organizations shall constitute a legal divorce as per Court of Law. (True/False)

P.T.O

- (x) It has come to the notice that full daily allowance is admissible to the employee while on tour, if he has to stay compulsorily on that station due to blockade of roads in the case of heavy rains. If so, who is competent Authority for such sanction. Comment **(Marks-10*1=10)**

Q.No. 2

Calculate the Leave admissible to a Nigam Employee from the following details:

Date of Joining as AE (T) = 02-08-1987.

Date when he becomes AE (R) = 01-01-1988

The employee availed the following kind of leaves during his service period:

- Earned Leave: (i) 06-04-1993 to 25-05-1993
(ii) 6/2005 to 7/2005 (2months)
(iii) 01-08-2010 to 31-08-2010
- Half Pay Leave : (i) 01-03-1997 to 28-04-1997
(ii) 3/2008 (Half Pay commuted Leave on medical certificate)
(iii) 12-09-2011 to 30-09-2011 (Half Pay commuted Leave on medical certificate)
- Extra Ordinary Leave: (i) 01/08/2009 to 30/09/2009
(ii) 01-12-2013 to 06-01-2014

From 01-05-2006 to 30-07-2006 the officer remained suspended. The period of suspension was decided as leave of kind due by the competent authority. He availed 2 casual Leaves more than the admissible during calendar year 2016 and full Casual Leaves admissible to him during 2017. The officer retired at the age of superannuation on 31-08-2017. **(Marks-10)**

Q.No. 3

Examine whether any TA/DA on Tour is admissible to the officers residing and posted at Panchkula, in the following cases and if admissible indicate the amount of Claim which can be admitted:-

- (i) Grade 1 employee drawing pay in Level 18 left for attending official meeting at Faridabad on 01-01-2020 at 04 Hour by relatives' car. Paid propulsion charges for

Rs. 4000/- (claimed Rail A.C First Class fare Rs. 5000/- as per Rules admissibility). He was treated as State Guest there and availed casual Lunch, dinner and tea at the expense of Government. After Dinner he went to Delhi at night and stayed there in a Hotel (paid and claimed Hotel charges at Delhi for Rs. 10000/-) and Claimed daily of Rs. 800/-. Next day on 02-01-2020 he returned to Panchkula by Volvo bus and reached at 2.00 P.M. Claimed Volvo bus fare plus Daily Allowance at the rate of Rs. 800/-. He spent and claimed taxi charges (25 KM) paid for Rs. 1000/- from Faridabad to reach at Delhi. (Vovlo bus fair from Delhi to Faridabad and Panchkula – Rs. 200/- and 1400/- respectively. Bus fair from Faridabad to Panchkula – Rs. 400/-. Local Journey from residence to bus stand – 4 Kms, from Faridabad bus stand to place of meeting 3 Kms)

(Marks-5)

NOTE: Attempt any ONE Question out of Q.No. 4 and 5 (Marks-10)

Q.No. 4

Define any FIVE of the following:

- (a) Standard Rent
- (b) Grant of allowances during joining Time
- (c) Shortest Route
- (d) Competent Authority and procedure for grant of Conveyance Allowance to Blind Employee
- (e) Allowances admissible during the period of re-employment
- (f) Composite Transfer Grant
- (g) Duty

(Marks: 5*2 =10)

Q.No. 5

- (a) Mr. X was re-employed (on a post of PB-3 of 15600 – 39100 plus grade pay of Rs. 7600) after attaining the age of superannuation. His last pay drawn was Rs. 53700 (in pay Band 4 with grad pay 8700) and his basic pension was fixed Rs. 26850. He was fixed at Rs. 12250 plus Rs. 7600. The re-employed is not satisfied. Comment on the correctness of his pay fixed on re-employment.
- (b) How the pay of an employees shall be fixed on his subsequent appointment to a post higher or identical to Functional or ACP Pay scale in the same department, and if the application for the same has been submitted through proper channel?

P.T.O

(c) A group C Employee (DOB - 15-6-1963) was charged with a bribery case on 2-10-20. His reputation for corruption, dishonesty or infamous conduct was clearly established. However, no specific instance was proved under the Haryana Civil services (P&A) rules, 2016. The administration Authority served him with a notice of two months for premature retirement. Is the action of Authority in Order? Comment

(d) As per fundamental rule no benefit of increment proportionate or otherwise shall be admissible to a Government employee who is not in service on 1st July. Whether it is admissible in case of his death on the 1st July while not on leave? Comment.

(Marks-4*2.5=10)

NOTE: Attempt any TWO Questions out of Q.No. 6 to 10 (Marks-2.5+2.5=5)

Q.No. 6

A non-gazetted officer was promoted to gazetted post. He was required to undergo medical examination afresh. Can he be terminated, explain the circumstances?

(Marks-2.5)

Q.No. 7

A junior most, permanent government employee, return to his parent cadre/department. No regular post is vacant on which he holds a lien. Comment what the competent authority should do?

(Marks- 2.5)

Q.No. 8

What are the instructions prescribed under Haryana Civil Services Rules, for entries in Service Book entries in Form Part VIII and Part-IX. Explain?

(Marks – 2.5)

Q.No. 9

What pay and Allowances are admissible to an employee during joining time in continuation of Leave as per Haryana Civil Services Rules?

(Marks: 2.5)

Q.No. 10

Explain the relevant Rules as prescribed under Haryana Civil Services Rules, to fix pay on promotion of an employee who is drawing special pay in lieu of Higher Time Scale?

(Marks – 2.5)

PART -B (Marks-40)

- Q.No. 11** Define
- i) Enhanced Family Pension
 - ii) Short Casual Leave
 - iii) Terminal Gratuity and Service Gratuity
 - iv) Special casual Leave to Male/Female
 - v) Family Pension to more Widows than One

(Marks 5*3=15)

Please Attempt any TWO Questions out of Q.No. 12to 14

Q.No. 12

- (a) What is Compensation Pension? What are the rules relating to grant of Compensation Pension? Whether pay and allowances granted to the employee in lieu of notice period can be recovered before expiry of notice period, if re-employed?
- (b) What is Compassionate Allowance? To whom and when it is granted? Is it mandatory for the Government to Grant Compassionate allowance in every case?

(Marks- 5*2=10)

Q.No. 13

- (a) What are the rules as prescribed under Haryana Civil Services Rules relating to Grant of Leave to Government Employee under Suspension?
- (b) What pay and allowances are admissible to employee for the period spent by him under medical treatment during his suspension?
- (c) A Government employee applied for kind of leave admissible to him including extraordinary leave, after his period of suspension was treated as leave of the kind due with consent. The sanctioning authority sent it to higher authorities for approval. What are the rules? Comment
- (d) What are the rules relating to payment of Leave Encashment in case of death or disappearance of a government Employee?

(Marks- 4*2.5=10)

Q.No. 14

- (a) Explain the term Provisional pension? Under what circumstances or situations it is granted to a government employee?

P.T.O

- (b) Explain the rules relating to payment of Interest to a Government employee on delayed payment of Pension and DCRG. (Marks-2*5=10)

Q.No. 15 Take action in respect of the following:

- (i) Noand No.....shall be admissible to a Government employee dismissed or removed from service for misconduct, insolvency or inefficiency. (Fill in Blank)
- (ii) Whether Extraordinary leave granted to an employee on medical certificate may be commuted retrospectively into 'Leave not due'? Comment
- (iii) In the case of family Pension, the period ofservice include period of extraordinary leave, if any and period of training but does not include the period of suspension treated as non-duty. (Fill in Blank)
- (iv) Casual Leave, Short casual Leave or Quarantine Leave which is recognized as leave under Rules shall not be combined with any other kind of leave admissible under the Rules.(True/False)
- (v) Where part of the pension is withheld or withdrawn, the amount of such pension can never be reduced below the amount fixed as last pension? Comment (Marks 5*1=5)

PART – C (Marks: 20)

Q.No 16 Please comment on the followings:

- (a) Can a government employee have two GPF Accounts? Explain the circumstances or the situations?
- (b) Mr. Anil, an Executive Engineer, while in service made nomination in favor of his son. He retired on 31-3-2021. He made another nomination on 25-4-21 in favor of his wife for 100% share. Can the request of the officer be accepted under GPF Regulations? State the circumstances.
- (C) What amount of advance from GPF is admissible to an employee for purchase of House-hold items and to celebrate Marriage Anniversary.
- (d) Subscriber 'A' on his dismissal and removal from the services of the Nigam was paid final payment of his GPF amount. Subsequently, after 2 years, on Court orders he was reinstated in the service. What is his liability towards his GPF Account as per GPF Regulations. (Marks :4*2.5=10)

Q.No 17

- (a) Define Censure? What is the distinction between censure, the withholding of promotion and non-selection to a selection post?
- (b) Punishing Authority delivered a copy of statement of charges, the statement of imputations of misconduct and a list of documents and witness sustaining the charges to a Government Employee. What the employee should do?

(Marks :2*2.5=5)

Q.No. 18

- (a) A Government Employee of Group 'A' accepted gifts of more than Rs. 7000 on the marriage of his son from his near relatives and personal friends some of them having official dealings with him. Neither he informed the Government nor he disclosed the facts in his Property Statement. State what action can be taken against him as per Haryana Civil Services (Government Employees' Conduct) Rules, 2016.
- (b) A Government Employee wants to purchase movable property in the name of his family member from a person having official dealings with him. Suggest him how he should proceed?

(Marks : 2*2.5=5)

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING CADRE

Paper III

Session October 2021

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) What is the full form of SC((EB form CA 17) and STW&TEO(EB Form CA 10)
- (ii) The relieving officer while checking the store within three months from the date of his taking over the charges discloses serious discrepancies. In how much maximum period he is required to check whole stock as per the Store's Instructions.
- (iii) 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.
- (iv) Distribution Licensee has demanded Security from a person who is requiring the supply is prepared to take the supply through a pre-payment meter. The demand of security from the person in this case is under the provisions of the "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" or it is in contravention of the ibid Regulations.
- (v) Define Medium Voltage 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"
- (vi) Stores issued in compliance of an Indent should be accompanied by a -----(Fill in the blank with appropriate word)
- (vii) In which record the entries of stores found surplus during physical verification of the store shall be made.
- (viii) A tenant has requested to supply the electricity for domestic purpose in the same premises. Can distribution licensee supply the electricity to the tenant, if so under which conditions?
- (ix) The licensee has failed to extend the supply to the applicant within the time frame specified under prescribed Regulations, and the applicant has requested to refund his service connection charges along with interest. Is Licensee liable to pay interest on service connection charges to the applicant under the provisions of "The Haryana Electricity Regulatory Commission (Duty to supply electricity on request, Power to

P.T.O

recover expenditure incurred in providing supply and Power to require security) Regulations, 2016"? If so at which rate?

- (x) In the office of Controller of Store the Store Challans are evaluated and the amount adjusted by ----- to the receiving office and ----- to the issuing depot. (Fill in the blank with appropriate word)

(Marks 1x10)

Q No. 2 Describe the procedure and terms and conditions as enumerated in the "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" where an applicant wants to carry out the work of extension of distribution system executed on his own.

(Marks 05)

Q No. 3 Describe Issue Rate of Stock Articles under the provision of "Instructions for maintenance and upkeep of Stores accounts of Power Utilities".

(Marks 05)

Q No. 4 Explain Standard Cost Data Book 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"

(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 September, 2021. The area falls under the M.C. limit.

Date of issue of bill	1-10-2021(sent through E-mail)
Nature of supply	HT but being metered on LT side
Sanctioned load	450 kW
Contract demand	405 KVA
Consumption	1, 95,000 KVah, and 1, 80,000 kWh
MDI reading	430 KVA
Power factor	0.90
Cost of meter and metering	
Equipment borne by the Nigam	80,000/-
Period	1 Month

Q No. 6(a) Explain the procedure as enumerated in the Manual of Instructions for "Payment of Bills by Cheque".

Q No. 6(b) Define very briefly the following
(i) Pay in slip (ii) B.A.16 and R.O.4

(Marks 7+3=10)

Q.No. 7 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. (10 marks)

Q.No. 8. Briefly explain the following:

- (i) Revenue Statement (ii) Consumer Ledger (iii) Advanced Consumption Deposit (3+4+3 marks)

for HVPNL Haryana Grid Code (USE SEPARATE ANSWER-SHEET, FOR Q.No.5,6,7 & 8)

Note: Attempt any two from Q. No. 5 to 8

Q.No.5 What are the elements of Transmission Line? (10 marks)

Q.No.6 Describe the role of CEA and Transmission Licensee. (10 marks)

Q.No.7 Voltage Management and Reactive Power Management by State Grid. (10 marks)

Q.No.8 a) Brief about the elements and procedure for Tariff Metering. (5 marks)

b) Describe the procedure to settle dispute among any user and the STU/SLDC. (5 marks)

for HPGCL

(USE SEPARATE ANSWER-SHEET FOR Q.No.5,6,7 & 8)

Note: Attempt any two from Q. No. 5 to 8

Q.No.5 a) Describe the process of Pulverized fuel firing in the boiler of thermal power plant, b) What are the auxiliary connections to the boiler drum. Show with diagram. (2x5 marks)

Q.No. 6. a) Brief about the factors affecting mill performance. b) Characteristics of ideal firing system. (2x5 marks)

Q.No.7. Describe the process to be followed during normal shutdown of Turbine and emergency shutdown of Turbine. (10 marks)

Q.No 8. a) Write the types of mechanised draught. b) What is the purpose of Expansion Joints? c) What is the function of FGD? d) Why Seal Air Fans are used? e) What is the effect of "Soot Deposits" on the boiler efficiency? (5x2 marks)

PART-B (For HVPNL Candidates)

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

Q No. 9 Answer the following:-

- (i) In how much period the licensee is required to submit the Accounting Statements and Auditor's report to the State Commission after the end of the financial year to which they relate?
- (ii) 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.
- (iii) 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?
- (iv) 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?
- (v) Transmission licensee has failed to comply with the directions issued to him under the provisions of Electricity Act, 2003 by the Regional Load Despatch Center through State Load Despatch Center. Is Transmission Licensee liable to pay any penalty for not complying with the directions? If Licensee is liable to pay the penalty, how much amount of penalty can be levied to him?
- (vi) The Center Transmission Utility cannot engage in the business ofof electricity orin electricity. (Fill in the blanks with appropriate Words)
- (vii) Define " Long Term Open Access" according to HERC" Terms and Conditions for grant of connectivity and open access for intra State transmission and distribution system)Regulations, 2012

- (viii) How much rebate is to be given by the transmission company to the beneficiary company if the payment of bills of transmission and other charges is made by the beneficiary company from 0-07 days and 15-21 days from the receipt of the bills?
- (ix) What is 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 to HERC" Terms and Conditions for grant of connectivity and open access for intra State
- (x) (i) Terminal liabilities with regard to employees on account of changes in pay scales or dearness allowance due to inflation is controllable item of ARR (Right or Wrong)
(ii) Capital Expenditure is controllable item of ARR (Right or Wrong)
- (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) A person is aggrieved by the decision of the Appellate Tribunal. Can the person appeal to any other authority as per the provision of the Electricity Act, 2003, if so, with which authority and in how much period?
- (xiii) Write two matters on which The State Commission can advise the State Government as per the provisions of Electricity Act, 2003.
- (xiv) Describe Payment Security Mechanism under the provisions of HERC" Terms and Conditions for grant of connectivity and open access for intra State transmission and distribution system) Regulations, 2012
- (xv) Define "Additional capitalization "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?

(Marks 2x15=30)

Q No.10 Describe the functions of Regional Despatch Center as enumerated in the Electricity Act, 2003

(Marks 05)

Q No. 11 Describe 5 nos. elements of ARR of the licensees to which incentive and penalty frame work is applied according to the HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

(Marks 05)

Q No. 12 Describe the provisions of 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)

UHBVNL AND DHBVNL

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

Q No. 13

Answer the following:-

- (i) What action is to be taken under the circumstances of under drawl of power by short term open access consumer 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?
- (ii) Define "Revenue "according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.
- (iii) Define "Additional capitalization "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?
- (iv) 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, how we can calculate the percentage distribution loss?
- (v) A wrong electricity bill for sale of power has been issued by the Licensee to the Consumer. The consumer has brought it to the notice of SDO. What action is to be taken by the SDO under the provisions" HERC (Standards of Performance of Distribution Licensees and Determination of Compensation) Regulations, 2020"?
- (vi) A person is aggrieved by the decision of the Appellate Tribunal. Can the person appeal to any other authority as per the provision of the Electricity Act, 2003, if so, with which authority and in how much period?
- (vii) 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.
- (viii) Under which circumstances Standard of Performance specified in the prescribed Regulations shall remain suspended. Write only two number circumstances.
- (ix) The licensee has received Rs. 20, 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?
- (x) Define "Utility" under the provision of HERC (Conditions of License for Distribution and Retail Supply Business) Regulations, 2004
- (xi) Are the Licensees required to publish for information of the public, the contents of the application filed with the Commission for the mid-year performance review and true up of the previous year and approval of tariff for the ensuing year? If yes, in how much period?
- (xii) For how much period of notice is required to be given by the Licensee to the State Commission when he intends to dispose of scrap of conductor , cables , metals , dirty transformer oil, unserviceable and surveyed off tools and plants, vehicles and batteries as per the HERC (Conditions of License for Distribution and Retail Supply Business) Regulations, 2004

P.T.O.

- (xiii) Define "Billing Cycle "under the provision of" HERC (Standards of Performance of Distribution Licensees and Determination of Compensation) Regulations, 2020"?
- (xiv) (i) Terminal liabilities with regard to employees on account of changes in pay scales or dearness allowance due to inflation is controllable item of ARR (Right or Wrong)
(ii) Interest and finance charges is controllable item of ARR (Right or Wrong)
- (xv) What is 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 to HERC" Terms and Conditions for grant of connectivity and open access for intra State Transmission and distribution system) Regulations, 2012

(Marks 2x15=30)

Q No.14 Describe the duties of Distribution Licensee as enumerated in the Electricity Act, 2003.

(Marks 05)

Q No. 15 Describe 5 nos. elements of ARR of the licensees to which incentive and penalty frame work is applied according to the HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.

(Marks 05)

Q No. 16 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)

HPGCL

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

Q No. 17 Answer the following:-

- (i) Define "Date of commercial operation" according to HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012.
- (ii) What is the general principle for deciding rate of interest on working capital as per 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?
- (iii) How much rebate is to be given by the Generation Company to the beneficiary company if the payment of bills of capacity and energy charges is made by the beneficiary company from 0-07 days and 22-30 days from the receipt of bills?

- (iv) 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?
- (v) What is the basis for commutation of expenses on secondary fuel oil (in Rs) for thermal power projects 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 ?
- (vi) Write the full form of COD and SHR as mentioned in 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?
- (vii) 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 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?
- (viii) (i) Terminal liabilities with regard to employees on account of changes in pay scales or dearness allowance due to inflation is controllable item of ARR (Right or Wrong)
(ii) Capital Expenditure is controllable item of ARR (Right or Wrong)
- (ix) A person is aggrieved by the decision of the Appellate Tribunal. Can the person appeal to any other authority as per the provision of the Electricity Act, 2003, if so, with which authority and in how much period?
- (x) The pays for VAR drawl when voltage at the metering point is below.....(Fill in the blank with appropriate word)
- (xi) Name the plants which are not covered under ABT.
- (xii) Under the provision of Haryana Grid code, in case of open access in intra-state transmission, the STU shall be thefor theas well astransmission access.
- (xiii) 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.
- (xiv) Under the provision of Electricity Act, 2003, in discharge of its functions the State Commission shall be guided by theandpolicy published under section 3 of ibid act.
- (xv) According to the provisions of HGC a set of detailed internal system operational procedures for State Grid is to be developed and maintained by the SLDC in consultation with the users and shall be inconsistent with HGC to enable compliance with the requirement of HGC. Name the three internal operating procedures which are to be included in a set of detailed internal system operational procedures as per provision of HGC.

(Marks 2x15=30)

Q No. 18

Describe the Periodic Reports under the provisions of Haryana Grid Code.

(Marks 05)

P.T.O .

Q No. 19 Describe the functions of the Haryana Electricity Regulatory Commission.
(Marks 05)

Q Np. 20 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) Unscheduled Interchange charges
- (ii) Late payment surcharge

(Marks 5)

PART C

Q No. 21 Discuss clearly the distinction between void agreements and voidable contract and mention the circumstances when agreements are said to be void.

(Marks 10)

Q No. 22 Define Contract of Sale and describe essentials to constitute such a contract. To prove a valid sale under the sale of Goods Act there must be cogent and convincing evidence. What are these?

(Marks 05)

Q No. 23 Differentiate between fraud and misrepresentation under the provision of Indian Contract Act, 1872

(Marks 05)

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ENGINEERING OFFICERS

Session October, 2021

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) Name the authority which fixes the cost of arbitration.
- (ii) 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.
- (iii) Is GST applicable for "Charges for duplicate bill "If so at which rate?
- (iv) An applicant has requested to State Public Information officer to supply certain information under the provision of RTI Act, 2005 but the State Public Information Officer has asked the applicant to give reasons for requesting the information. Is the objection raised by the State Public Information Officer is under the provision of the ibid Act or it is in contravention of the provision of Act.
- (v) 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?
- (vi) If any person, who contravenes the provisions of the GST Act, 2017 or any rules made there under for which no penalty is separately provided under the ibid Act , how much amount of penalty shall be levied as per provision of the Act in such case?.
- (vii) At which office the company is required to keep its books of accounts and all other relevant record and financial statement for every financial year which gives a true and fair view of the state of the affairs of the company including that of its branch office or offices.
- (viii) A registered person who has made outward supplies in the period between the dates on which he became liable to registration till the date on which registration has been granted, when he shall declare the transactions of outward supplies made by him up to the date of registration.

P.T.O

- (ix) For how many periods the books of Accounts of the Company are to be maintained as per the provisions of the Companies Act, 2013?
- (x) 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?

(Marks 1x10=10)

Q No. 2 As per provision of the GST, Act 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)

Q No. 3(a) Which Complaints are to be received by the State Information Commission under the provisions of Right to Information Act, 2005? Explain.

Q No. 3(b) In one of the complaints received by him The State Information Commission is of the view and is satisfied that there are reasonable grounds to inquire into the matter. Can he initiate an inquiry in respect thereof? If yes, describe the powers under which he will make the inquiry.

(Marks 5+5=10)

Q No. 4(a) Can a party , with notice to the other party, request to the arbitral tribunal to correct any computation errors , any clerical or typographical errors occurring in the award which has been received by the parties? If so, in how much period the parties can give request to the arbitral tribunal? Also describe the action to be taken by the Arbitral tribunal on receipt of such request under the provision of the Arbitration and Conciliation Act, 1996.

Q No. 4(b) Explain the procedure for seeking Court assistance in taking evidence under the provisions of the Arbitration and Conciliation Act, 1996.

(Marks 5+5=10)

Q No. 5 According to the provisions of the Companies Act, 2013 the Audit Committee shall act in accordance with the terms of reference specified in writing by the Board. The Board is bound to include certain matters as mentioned in the Act. Describe those matters which needs to be scrutinized by the Audit Committee under the provisions of ibid Act.

(Marks 10)

Q No. 6 Where it appears to the Proper Officer that any amount of tax has not been paid by the registered person, what actions from time to time are required to be taken by the Proper Officer under the provisions of GST Act, 2017?.

(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 period of notice is required to be given by the Appropriate Commission for revocation of a license under the provisions of Electricity Act, 2003?
- (ii) Which authority can give by general or special order, and under which circumstances, to the employer of any industrial establishment or all industrial establishment to form the Joint Management Council?
- (iii) In a factory more than 400 workers are working but no ambulance room has been provided and maintained by the owner of the factory. The workers have demanded that an ambulance room with medical facilities should be provided and maintained in the factory. Is the demand of the workers fall under the provisions of the Factories Act, 1948?
- (iv) How much amount of medical expenditure shall be reimbursed to the employee incurred by him for treatment of injuries caused to him during the course of employment as per the provisions of the Employee's Compensation Act, 1923?
- (v) 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?
- (vi) 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.
- (vii) Can the appropriate Govt. appoint Conciliation Officer for a specified industries in a specified area under the provisions of Industrial Disputes Act, 1947?
- (viii) According to the provisions of Electricity Act, 2003, which type of charges can be charged from the consumers for supply of electricity by the distribution licensee?
- (ix) For how much period the Appropriate Commission can suspend the License of the Distribution Licensee when he is of the opinion that the distribution licensee is unable to discharge the functions or perform the duties imposed on it under the provisions of the Electricity Act, 2003?
- (x) A person who has already been convicted for any offence under section 92 of the Factories Act, 1948 is again guilty of an offence involving a contravention of same provision. Is he liable for any punishment under the provisions of ibid Act? If so, indicate the quantum of punishment.

(Marks 1x10=10)

Q No. 8(a)

As per provision of the Employee's Compensation Act, 1923, where temporary disablement, whether total or partial, results from the injury, an employee is entitled for half monthly payment as prescribed in the ibid act. Indicate the procedure as enumerated in the Act for making of half monthly payment.

Q No. 8(b)

According to the provisions of The Employee's Compensation Act, 1923

P.T.O

under which circumstances/conditions the Employer is not liable to pay the compensation , if personal injury is caused to the employee.

(Marks 5+5=10)

Q No. 9(a) How are the right for compensation for retrenchment protected where there is change of employers as a result of the transfer of ownership or management of an industrial undertaking. Will workmen be entitled to compensation merely on account of such transfer?

Q No. 9(b) What are the matters which come under the jurisdiction of Labour Court in accordance with the provisions of the Industrial Dispute Act, 1947?

(Marks 5+5=10)

Q No. 10 What are the various provisions regarding penalties and procedure and courts empowered to try offences under the Factories Act, 1948.

(Marks 10)

Q No. 11(a) Appropriate Commission after making an enquiry against the Licensee has reached on the conclusion that it is in the public interest to revoke the license of the Licensee as the licensee makes willful and prolonged default in doing anything required of him under the provision of the Electricity Act, 2003 or the rules or regulations made there under. What further action is required to be taken by the Appropriate Commission after revoking the license of the Licensee under the provisions of ibid Act?

Q No. 11(b) The Appropriate Commission intend to grant a license under section 14 of the Electricity Act, 2003 to a person who has completed all the formalities under the provisions of ibid Act. What action is to be taken by the Appropriate Commission before granting a license?

(Marks 7+3=10)

Q No. 12 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)