

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR ACCOUNTS OFFICER

SESSION December, 2021

PAPER I

TIME ALLOWED: THREE HOURS

MAXIMUM MARKS 100

PART A

Note:- Q No. 1 & 2 are compulsory and attempt any three questions from question No. 3 to 6.

Q No. 1 Answer/comments on the following very briefly keeping in view provision of relevant rules:-

- (i) Define "Charged Expenditure" in accordance with the provision of P.F.R Volume I
- (ii) All monetary transactions should be entered in theas soon as they.....and attested by thein token of check.(Fill in the blanks with appropriate words.)
- (iii) Name the suspense payments which generally occur in Contractor's bill.
- (iv) 75% advance payment is admissible against the value of work done but not measured on the basis of the certificate given by the SDO.
- (v) Name the initial records upon which the accounts of works are based.
- (vi) While accepting the final payment on completion of the work, it was clearly written by the Contractor "In full settlement of all demands". But few days later, the Contractor has submitted another bill by saying that he had also executed the work "A" but due to oversight he could claim it in the final bill. Executive Engineer has refused to accept the bill on the plea that he accepted the final payment in full settlement of all demands. Is the refusal of the Executive Engineer under the provision of codal rules?
- (vii) Theft of Rs. 750/- from the Divisional officer's Cash Chest.
- (viii) The wages of labourers remain unpaid after the completion of the work and are claimed five months later.
- (ix) A Contractor is allotted the work of Construction of Residential quarter at Hissar. He has purchased wood at Delhi and has applied for grant of Secured Advance on furnishing the invoice of Timber merchant at Delhi which has been sanctioned by the Executive Engineer.

P.T.O.

- (x) On completion of a work, the Executive Engineer proposed to take back the surplus materials issued from stock to the contractor at current market rates.
- (xi) Define Technical Sanction in accordance with the provision of P.F.R Volume I
- (xii) Executive Engineer Workshop, Dhulkote has received a requisition from XEN, TS, Panipat for manufacture of G.O. Switch for his division. While issuing the material, 10% supervision charges on the manufacture cost have been levied.
- (xiii) The total expenditure on a work exceeds the sanctioned estimate and the excess is not within the power of the Divisional Officer.
- (xiv) According to the provisions of Departmental Financial Rules who is responsible for the correctness of the Contractors' Ledger and for securing agreement, month by month?
- (xv) A contractor requiring an extract from his account in the Contractor's ledger but the Divisional Officer has refused to give him on the plea that it is an office record and cannot be given to him. Is the action of the Divisional officer according to the provisions of Departmental Financial Rules or in contraventions of the ibid rules.

(Marks 1x15=15)

Q No. 2(a) From the data given below, prepare the second Running Account bill of Contractor, "Mohan Lal and Sons" for Construction of Central Govt. Office Building at Chandigarh.

Item of Work	Unit	Estimated rates	Qty. up to date	Qt. as per previous bill
1. Earthwork foundation	in Cu.M	16	6500	6500
2. RaNDOM Masonry	Rubble -do-	164	250	100
3. Brick work in lime	-do-	192	415	200
4. Brick work in cement	-do-	228	330	230
5. RCC work in columns	-do-	562	180

The contract provides for allowing 60% premium over estimated rates Secured advance was paid to the contractor in the first bill for 1, 50,000 bricks for which full assessed rate was Rs. 800/- per 1000 bricks. 1, 00,000 bricks were used out of these. Further Secured Advance was paid for 2, 00,000 bricks.

Advance Payment of Rs. 25,000 each on items 3&4 was also made. These payments were recovered fully and further advance payment of Rs. 30,000 was allowed on item No. 5 in the second running account bill.

5% deduction was to be made on account of Security Deposit. Deduction made in the 1st Bill was withheld and credited to work.

Other deductions /adjustments to be made from the bill are as follows:-

- (i) 750 bags of cement were issued to the contractor from Stock. The recovery rate stipulated in the agreement was Rs. 75/- per bag. Out of these only 600 bags were consumed for work and the remaining bags were disposed of by the contractor. The XEN ordered recovery of these bags at Rs. 90/- per bag including storage and supervision charges.
- (ii) Hire charges of pumping equipment for 15 days at Rs. 150/- per day.
- (iii) Water charges at the Rate of 1% of the value of work except earth work . No recovery was made in the first bill
- (iv) Defective Brick work set right by the department at a cost of Rs. 500/-
- (v) Income Tax at 2%

(Marks 10)

Q No. 2(b) Will you pass the following Muster Roll? If not what objections would you raise?

Muster Roll for Feb. 2021

Name	Father's name	Dates						Total days	Rate Rs.
		24	25	26	27	28	29		
1.Lala	Pyare	A	P	P	P	P	P	5	7
2.Prem	Ohri	P	A P	P	P	A P	P	4 6	7
3.Ganga	Ramu	A P	P	P	A	P	P	4 5	7
4Sohan.	Ramdhar	A	P	P	P	P	P	5	6
5.Mohan	Shamu	P	P	P	P	P	P	P	7
Total		2 3	4 5	5	4	4 5	5		

Passed for Rs. 184 only. Work not susceptible to measurement.

Sd/- SDO

(Marks 05)

P.T.O.

Q No. 3(a) Describe the checks which are required to be exercised by the SDO before signing and sending for payment of bills of Contractor in the divisional office. Also describe the checks which are required to be exercised at Divisional level before passing the bill.

Q No. 3(b) State the exceptions where payments can be made without recording entries in the measurement book. Also describe the precautions while making these payments.

(Marks 5+5=10)

Q No. 4 Describe the procedure as enumerated in the Departmental Financial Rules Part I relating to "Closing of Accounts and Rectification of Errors "on Completion of Works".

(Marks 10)

Q No. 5(a) What is the procedure for the preparation and completion of Register of Works and name the forms on which these are maintained?

Q No. 5(b) Describe the essential characteristics as enumerated in the D.F.R Vol. 1 of Lump sum contracts.

(Marks 5+5=10)

Q No. 6(a) What do you understand by the term "Material-at-site account? "Also explain the procedure of its checking.

Q No. 6(b) Define the following term in accordance with the provision of D.F.R Vol. 1

- (i) Competent authority
- (ii) Direction Office
- (iii) Market rate

(Marks 5+5=10)

PART B

Q No. 7 Answer / comment on the following in one/two lines keeping in view the provisions of relevant rules:-

- (i) According to the Purchase Regulations of power utilities ,generally no purchase can be made on a single tender by dispensing with the open/limited tendering procedure but in very exceptional circumstances of an emergent nature the purchase can be made on a single tender by dispensing with open/ limited tendering procedure

with the specific approval of higher authority and up to certain amount. Name the authority and the maximum amount as mentioned in the Purchase Regulations for which purchase can be made against Single Tender.

- (ii) According to the Banking Instructions of the power utility under whose custody the short term/Fixed deposit Receipts are kept.
- (iii) In order to watch that the drawing limits do not exceed the funds available with each bank and the surplus funds are suitably invested, a record is maintained in the office of FA (HQ). Name the record and form No. in which such record is maintained.
- (iv) Some of the material not conforming to the prescribed specification has been received at the Consignee's end. What action is to be taken by the consignee according to the provision of Purchase Regulations of the Nigam?
- (v) A supplier has requested to extend the delivery period after the expiry of the delivery period as mentioned in the Purchase order on the plea that raw material could not be made available in time. Can the request of the Supplier accepted according to the provisions of the Purchase Regulations of the Nigam?

(Marks 1x5=05)

Q No. 8

Explain the procedure as enumerated in the Banking Instructions of the Nigam relating to remittances to be followed in F.A.(HQ)'s office.

(Marks 10)

Q No. 9

Which are the Competent Authorities in respect of the followings in accordance with the Delegation of Powers existing in their Company. Name of the Company must be mentioned. (Without Company's name question will not be marked).

HVPNL

- (i) To convey administrative approval to incur expenditure towards Mtc./Special repairs of works during construction other than generation project.
- (ii) To sanction the payments of insurance charges for equipment and material purchased for stock and works and send for repairs.
- (iii) To write off actual losses of stock and T&P articles, shortage/ breakage in transformers.
- (iv) To sanction or make local purchases of tonner ink/computer ink
- (v) To write off irrecoverable items outstanding in the Misc. advances.

(Marks 2x5=10)

HPGCL

- (i) To sanction testing charges for testing of coal, oil, water sample, pollution control level, soil testing, boiler inspection fees. etc.
- (ii) To sanction sale of articles on the stock accounts on book value plus charges of 10%
- (iii) To sanction dismantlement of temporary building and structures when the purpose for which their construction undertaken, had been fulfilled.
- (iv) To write off irrecoverable items outstanding in the miscellaneous advances/unidentified untraceable amounts appearing books of account.
- (v) To sanction and make purchase of office furniture.

(Marks 2x5=10)

UHBVNL

- (i) To sanction dismantlement of transmission line, main sub main and other equipment installed by the Nigam
- (ii) To sanction estimate for manufacture of material to be used on works.
- (iii) To sanction sale of articles on the stock accounts for full value plus usual charge of 10%
- (iv) To divert provision for contingencies of a sanctioned estimate to new works of T&P or repairs etc. not provided for in the estimate.
- (v) Manufacture of material from Nigam's workshop for stock and works.

(Marks 2x5= 10)

DHBVNL

- (i) To convey administrative approval to incur expenditure towards maintenance /special repairs of works during construction.
- (ii) To convey technical sanction to detail estimates for the purchase of motor vehicles tractors etc.
- (iii) Manufacture of material from Nigam's workshop for stock and works.
- (iv) To sanction repairs and carriage of T&P(Both technical and other items.)
- (v) To sanction write off book lost or rendered unserviceable in their own and in subordinate offices, if any.

(Marks 2x5=10)

Q No. 10

Comments on the following keeping in view the provisions of relevant rules:-

- (i) Describe the circumstances under which the earnest money /security deposit taken from the firms in accordance with the provisions of "Purchase Regulations" of the Power Utility shall be forfeited in part or full.
- (ii) Can any type of amendments in the purchase order contract be made after the issue of Purchase Order under the provisions of Purchase Regulations of Power Utility?
- (iii) SPC after thorough scrutiny has decided to place purchase order on a tenderer other than the lowest.

(Marks 5x3=15)

HARYANA POWER UTILITIES

Departmental Accounts Examination for Accounts Officer (DECEMBER 2021)

PAPER-II

TIME ALLOWED : 3 Hours

MAX. MARKS: 100

PART-A

(Marks-75)

Q.No. 1 Take action in the following cases:

- (i) Every period of suspension and in service need to be duly noted by written entry in the service records and attested by the Head of Office. (Fill-in-Blank)
- (ii) An employee was asked to produce a medical certificate of fitness for entry into Government Service. After examination he produced the certificate where he was declared unfit. What are the options with the competent authority? Comment.
- (iii) Date of confirmation in service shall be made in Service Book in red ink. (True/False)
- (iv) The pay and date of increment shall remain the same and the benefit of one increment is also not admissible to a Government employee on promotion from one post to another. Comment on the circumstances.
- (v) Emoluments for leave encashment means special pay in lieu of higher time scale. Correct/In-Correct.
- (vi) A Grade -1 Employee on whom (Revised Pay) Rules, 2016 applies and who is entitled for travel by A.C First Class/ Executive Class is also eligible to claim Composite Transfer Grant on transfer as applicable to Grade-II employees. True/False.
- (vii) Three Officers from the same establishment applied for leave which was not sanctioned. However, one of the officer is insisting to go on leave other than on medical certificate. State two reasons on the basis of which the authority competent may grant leave to him.
- (viii) Mr. 'A' a Government employee applied for commutation of pension on prescribed form and within six months before his retirement but his application was received by the Head Office after one year of the date of his retirement. The authorities refused to grant him any commutation of pension stating that he is not eligible without medical examination. Whether the action is as per Rules? (True/False)
- (ix) If both husband and wife are in service in any departments under Government of Haryana at same station, composite transfer grant shall be admissible to one of them only and that too on providing undertaking by both in this regards. (Correct /In-Correct)

P.T.O.

- (x) If the surviving children are eligible to draw two enhanced family pensions (one under rule 49, other under rule 48), the total amount for both shall be limited to per mensem. (Fill in Blank) **(Marks-10*1=10)**

Q.No. 2

From the following data of an employee calculate Pension, DCRG, Family Pension and Residuary Pension, Commutation and Commuted Value:

Date of Birth = 10-10-1960

Date of Joining as Accountant = 20-10-1987, Date of Retirement = 31-10-2018

DA on that date 9%. Leave Encashment of Rs. 1378350/- was paid to the employee on retirement after deduction of Tax of Rs.600000/- from the leave encashment amount.

His service period includes:

- (i) Suspension period of 1 year 2 months not adjudged as penalty
- (ii) Overstay of joining time = 1 days
- (iii) EOL on medical certificate = 6 months 18 days
- (iv) Earned Leave combined with commuted leave = 4 months 2 days
- (v) Work Charged Service = 01-08-1990 to 11-08-1992
- (vi) Period of Pen Down Strike = 21 days (Regularized as duty)
- (vii) Half Pay Leave = 15-12-99 to 26-2-2000

He had 366 days Earned Leave and 600 days of Half Pay Leave to his credit at the time of his Retirement on Superannuation. **(Marks-15)**

Q.No. 3

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 and from 03-08-2006 to 04-12-2006, 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-15)

NOTE: Attempt any three Questions out of Q.No. 4 to 8 (Marks-12+12+11=35)

Q.No. 4

Explain the Relevant rules in respect of the following:

- (a) Entitlement of Composite Transfer Grant
- (b) Journey by Air (Selection of Airlines)
- (c) Commutation of Provisional pension pending proceedings
- (d) Terminal Leave

Q.No. 5

- (a) A Government employee was relieved while on transfer to another department on 2-10-21. He was to join on 8th October, 2021. He joined the office at new place in the forenoon on 11-10-21 (9-10-21 and 10-10-21 being holidays). Whether he is eligible to be paid for the holidays? If no, state the reasons. If yes, who will bear the pay?
- (b) What pay and allowances are admissible to a government employee, if the period of his suspension is converted into leave of kind due? Also, in case the period of leave consist of any extraordinary leave?
- (c) Is it correct that a Government employee on transfer is entitled to joining time and joining time pay under all the situations? State the Rules in this regards as prescribed under Haryana Civil Services (General) Rules, 2016.

Q.No. 6

- 4 -

(a) State in which part of Form the following entries are required to be made in the service records of a Government employee:

- (i) Changes in nomination for DCRG
- (ii) Where no service book is available for past service
- (iii) For events involving changes in office
- (iv) Period of interruption in service
- (v) Repatriation from foreign service
- (vi) On death while in service
- (vii) On checking of service book by IAP
- (viii) Interest and penal Interest on loans advances
- (ix) Verification of pay bills on transfer
- (x) Availing LTC

(b) Explain rule regarding grant of extraordinary leave and limits of availing such leave on any one occasion, as per HCS Rules, 2016?

Q.No. 7

- (a) Can a Government employee earn two pensions from the same service in case of a deceased Government employee of Haryana? What are the Rules, as prescribed under Haryana Civil Services (Pension) Rules, 2016 in respect of eligibility of Pension and Family Pension at the same time.
- (b) Define 'Post Retiral Spouse'? Explain rules relating to family pension to post retiral spouse and children. Who is eligible for family pension if post retiral spouse becomes ineligible?

Q.No. 8

Prepare TA Bill of an Grade 1 Officer drawing pay in Level 18 indicating TADA on Tour as is admissible to the officer residing and posted at Panchkula, in the following cases:-

- (a) Left for attending official meeting at Gurgaon on 21-10-2021 at 06 Hour by relatives car and Paid propulsion charges for Rs. 2000/- (but claimed Rail A.C First Class fare Rs. 3000/- as per his entitlement). Bus fare from Gurgaon to Delhi is Rs. 250. Next day on 22-10-2021 he returned to Panchkula by Volvo bus and reached at 2.00 P.M. Claimed Volvo bus fare of Rs 1000 and Daily Allowance at the rate of Rs.1000/-.

(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. 8000/-) Claimed daily of Rs. 1000/-. He spent and claimed taxi charges (25 KM) paid for Rs. 1250/- from Gurgaon to reach at Delhi. Local distance at Panchkula from residence to bus stand 5 kms. Gurgaon from bus stand to place of meeting 5 kms)

(b) Left for Calcutta to attend a seminar at 8.15 AM on 25-10-2021 by Air in First Class and reached there at 9.50 AM. Distance from railway station to seminar venue is 5 kms. He Travelled by Taxi (25 KM) from Airport to Seminar venue for which he paid and claimed Rs. 1200/-. He stayed in Hotel on 25-10-2021 and 26-10-2021 and paid and claimed Hotel Charges @ Rs. 10000/- Per day. He left for Panchkula on 27-10-2021 at 8.00 PM by Train A.C First Executive Class (Fare Rs. 5000) and reached on 29-10-2021 at 1.00 AM. Taxi charges at Calcutta on 25-10-2021 and 26-10-2021 reimbursed by Seminar Organizers. He Claimed Daily for 27-10-2021 to 29-10-2021 at the rate of Rs. 1000/- Per day. But For 25-10-2021 and 26-10-2021 @ 700/- Per Day.

(The officer failed to produce Hotel charges receipt. Air Fare of First Class/Business Class /Economy Class was Rs. 10000/7000/5000. He had to stay at Calcutta on 26-10-2021 due to blockade of roads on account of bandh. However, DA for 26-10-2021 was not sanctioned by HOD. Local distance from place of stay to railway station 5kms).

PART –B

(Marks-25)

Q.No. 9 Take appropriate action in respect of the following:

- (i) What action the Government employee is required to do under the HCS Conduct rules, 2016, in case he is unable to prevent any of his family member for taking part in elections?
- (ii) Termination of service of a temporary Government employee appointed otherwise than under contract, before the due time in accordance with the terms of appointment constitutes as penalty within the meaning of P&A Act. (True/False)
- (iii) A Government employee may participate in sports activities as, without the previous sanction of the Government. (Fill-in-Blank)
- (iv) Can the punishing authority and the Inquiry officer be same?
- (v) An employee is requesting to change his nomination made while in service, after his retirement. Can he do so? **(Marks – 5*1=5)**

(Attempt any two Questions out of Q.No. 10 to 12)

(Marks-10+10=20)

Q.No. 10

What penalties can be imposed by any order not an order of the Government, regulating any employee's conditions of services? Whether he is entitled to file an appeal? What is the time limit for filing such appeal with the superior authority? Give brief of the order which may be passed by the Appellate Authority? Also state, the remedy available with the employee, if penalty is increased by the Appellate Authority?

(Marks – 10)

Q.No.11

- (a) What is the procedure of Final Payment of amount of GPF standing to the credit of an employee, in case of his death or disappearance, while in service? **(Marks – 5)**
- (b) What are the duties and responsibilities of an employee after he has been granted advance from his GPF account for any purposes specified under the GPF Rules, 2016? What action, the competent Authority, can take against him in case of any mis-utilization of Advance/withdrawal? **(Marks – 5)**

Q.No. 12

Comment on the following rules quoting reference of Haryana Government Employees Conduct Rule, 2016:

- (a) Prohibition on Child labour.
- (b) Employment of near relatives of Government employees
- (c) Acts or Conduct which amount to misconduct
- (d) Communication of official information
- (e) Insolvency and habitual indebtedness

(Marks – 10)

HARYANA POWER UTILITIES

Departmental Accounts Examination for Accounts Officer (DECEMBER 2021)

PAPER-III

TIME ALLOWED: 3 hours

MAX.MARKS: 100

PART-A

(Marks-40)

Q.1 Explain which of the following statements are correct:

- i) Two receipts entries will be made in the ledger if a consumer making part payment come forward to pay the balance in the same month.
- ii) If cheque is accepted from a consumer the same should be presented in the bank within a reasonable time. In case of any loss to the Government, the drawer cannot be held legally responsible for the failure of the bank.
- iii) If the cheque deposited by the consumer is returned by the bank due to reasons other than non-availability of funds, the benefit of discount should be allowed to the consumer.
- iv) The detailed instructions given in Financial Rules relating to defacement of sub-vouchers should be closely observed by all the SDOs other than the drawing officers to discharge their responsibility effectively.
- v) Cash must be received from the consumers at the counter of the cashier at the time of close of the working hours and no consumer should be returned without receipt of payment even from the consumers coming after the prescribed working hours.
- vi) The Official incharge of stores has to go on leave. The Sub-divisional Officer entrusted the duty to write up the quantity ledger to Lineman to avoid any delay in completion of records.
- vii) EB Form CA-14 is used for reporting the results of counts carried out by the subordinates
- viii) In the very urgent circumstances beyond control or where the holder of second key before absenting himself cannot handover the key to the second authorized person, both the keys can be secretly preserved by the Cashier.

P.T.O

- ix) An indent was placed by the SDO for replenishment of his store available in the divisional stores. The supplies were completed in driblets.
- x) Whenever the key of the cash chest is lost, a duplicate key should be immediately got manufactured without wasting time for duplicate keys from the Divisional Officer, to avoid any type of loss to the Nigam.

(Marks – 10*1=10)

Attempt any two questions out of Q.No. 2 to 4 (Marks 15+15 = 30)

Q.No.2

- (a) What are the instruction as laid down under EB Manual of Instructions in respect of handover of the keys to other officers/officials, in case the Divisional Officer / Sub-divisional Officer/Cashier/Sub-divisional Clerk has to leave the station temporarily? Is there any Order to be followed in such circumstances?
- (b) What precautions should be observed by the Divisional Officer/Sub-divisional Officer in case the Cashier went to deposit the cash in bank do not return by 3.00 pm and or the receipted challan is not received on the same day or the next day?
- (c) What general instructions should be followed for the physical verification of individual classes of stores, on transfer of Sub-divisional Officer or other Officers in charge of stores and or when one subordinate is relieved by another? **(Marks - 15)**

Q.No.3 (HPGCL/HVPNL)

Explain the meaning and significance of the term 'standard auditing practices'. Also discuss the concept of materiality with reference to disclosures in the financial statements?

(Marks-15)

OR (UHBVNL/DHBVNL)

- (a) It has been observed that defaulting amount is piling up due to non-setting of consumers' accounts for many reasons. Explain detailed Instructions regarding setting of consumer's account whose sites are not available or meter is not at site as prescribed under Sales Manual.

- (b) One of the reasons for increasing defaulting amount is issue of incorrect bills to consumers. What is the procedure for payment of an incorrect bill as laid down in Sales Manual. Who is competent to settle the disputes in such cases?

(Marks-15)

Q.No. 4 Define:

- (a) List of Balances (EB Form CA-28)
- (b) Accounting of Containers
- (c) Articles on Loan
- (d) Stock Verification Register
- (e) Store Purchase Committee

(Marks-5*3=15)

PART-B

(Marks -30)

Q.No. 5 Comment on the following:

- i) Structure of Government Accounts
- ii) Division of Consolidated Fund
- iii) Division of Public Accounts
- iv) Structure of Accounts and Estimates
- v) All amounts remitted to the treasury shall be entered in the remittance book to be maintained by the head of offices in Form..... (Fill-in-Blank)

(Marks 5*1=5)

Attempt any two questions out of Q.No. 6 to 8 (Marks 12.5+12.5 = 25)

Q.No. 6

It is important that mere observation of rules and regulations will not result in all economy that is desirable. Explain in detail the important aspects that should be observed by the spending officers and the supervisory officers so that public money is not unnecessarily wasted, as prescribed under Punjab Budget Manual?

(Marks-12.5)

P.T.O

Q.No. 7

What are the various Instructions, as laid down in Punjab Budget Manual, for guidance of Head of Departments for preparing Memorandums for each item in the Schedule of New Expenditure?

(Marks-12.5)

Q.No. 8.

What is Liability Register? What does it include? How it is useful in eliminating the causes of excesses over grants? Provide complete details for its preparations and fillings, as prescribed under Punjab Budget Manual.

(Marks-12.5)

PART-C

(Marks -30)

Attempt any three questions out of Q.No. 9 to 12 (Marks 10+10+10 = 30)

(HPGCL/HVPNL/UHBVNL/DHBVNL)

Q.No. 9

What is meant by Capital Investment Plan? What does it include? State briefly the purpose of such investments. What action should be taken, in case capital expenditure is required to be incurred due to Force Majeure not approved in Capital Investment Plan?

(Marks-10)

Q.No. 10

The licensees are prohibited for doing certain activities without the prior approval of the Commission. State. Are there any activities which can be done without the approval of the Commission? Explain. Also explain various duties of the licensees while conducting its business.

(Marks-10)

Q.No. 11

Define 'Revocation'? How is it different from suspension? Explain the various circumstances under which the license of the licensee can be revoked or suspended?

(Marks-10)

Q.No. 12

Explain the procedure for initiating proceedings, its presentation and scrutiny and hearing of the matter on an application or a petition filed by any person having interest in the subject matter.

(Marks-10)

HARYANA POWER UTILITY
D.A.E for Accounts Officer, DECEMBER 2021

PAPER - IV

PART - A

Time Allowed : 3 hours

Max. Marks : 100

1. Objective Type Questions:

- a) Chapter.....of Industrial Disputes (Amendment) Act, 2010 deals with Grievance Redressal Machinery.
- b) Section of Industrial Disputes Act, 1947 deals with conditions precedent to retrenchment of workmen.
- c) An employee cannot claim compensation under Compensation Act, if she/he is already entitled to compensation under.....
- d) Section..... of Factories Act, 1948 allows states to exempt industrial units from observing labour welfare statutes during public emergency.
- e) 45th meeting of GST Council was held on
- f) The.....provides ancillary services whereas the supply between actual supplier and recipient is main supply.
- g) Section 2 of payment of Wages Act, 1936 deals with.....
- h) The Right to Information (Amendment) Bill, 2019 was introduced in Lok Sabha on.....
- i) Electricity Amendment Bill, 2021, proposes to delicense power.....
- j) A Lockout is initiated by.....

(Marks: 10 x1 = 10)

SECTION -1

(Attempt any THREE questions, carrying 10 marks each)

2. What do you mean by lay-off? Discuss in brief, the list of Indian Companies that have laid off employees amid the pandemic i.e. COVID-19.
3. A factory involving any hazardous process should accurately maintain the health and medical records of all the workers. In the light of this, briefly describe 10 industries involving hazardous process.
4. Discuss the deductions an employer can make from the wages under Section 7 of Payment of Wages Act, 1936.
5. Discuss the changes as per workmen's compensation (Amendment) Act, 2009, which has been renamed as Employee's Compensation (Amendment) Act, 2009.

SECTION -2

Attempt only TWO questions, carrying 15 marks each)

6. Explain the following in respect of GST:
a) Suspension of GSTIN b) Cancellation of GSTIN c) Revocation of cancellation
7. Discuss the salient features of RTI Act, 2005
8. Discuss the major amendments, as per draft Electricity Act (Amendment) Bill, 2020

PART -B SECTION -1

9. Objectives type questions:

- a) Full form of DSC.....
- b) Full form of DIN.....
- c) A notice of alteration of authorised share capital is to be filed with ROC in form..... within 30 days.
- d) According to Section.....every company is required to hold one general meeting in a year
- e) Section..... of Companies Act, 2013 defines the dividend. **(Marks: 5 x 1=5)**

SECTION -2

(Attempt any TWO questions, each question carries 12 ½ marks)

10. Define one person company. Discuss various exemptions available to such a company, under the Companies Act.
11. What books of accounts are required to be maintained by a company? Also discuss the penalty for non-maintenance of books of accounts as per Companies Act, 2013
12. Explain the following :
i) Matters which can be discussed in Board meeting; ii) Audit of cost accounts;
iii) Authentication of Balance Sheet

HARYANA POWER UTILITY
D.A.E. FOR S.O.PART-1, DECEMBER, 2021

Time Allowed: 3 Hours

Max. Marks: 100

PAPER-1: Book Keeping & Commercial Accounting

PART-A (BOOK KEEPING)

(Section-1)

Q.1 Objective type questions:-

- a) Goods purchased on credit will _____ assets and increase _____.
- b) Only _____ transactions are recorded in cash book.
- c) Ledger is a book of original entry. (T/F)
- d) Goodwill is an intangible asset. (T/F)
- e) Bank reconciliation statement is not a ledger account. (T/F)
- f) Interest on drawings is an income for the business. (T/F)
- g) Bill of exchange is a conditional document. (T/F)
- h) Under the fixed installment method, depreciation is calculated on _____ of the asset.
- i) Journal is a book of secondary entry.(T/F)
- j) A trial balance with suspense account is always incorrect.(T/F)

(Marks: 10X1=10)

Q.2 Prepare Trading and Profit & Loss Account for the year ended 31st march, 2021 and a Balance sheet as on 31st March 2021 from the following Trial Balance:-

Debit balances	₹	Credit balances	₹
Opening Stock	45,400	Sales	3,00,000
Purchases	95,000	Sundry creditors	16,800
Drawings	48,000	Capital	2,50,000
Wages	25,000	Purchase returns	1,200
General expenses	22,600	Sundry Income	7,500
Advertising	6,000	Bills Payable	1,000
Salaries	36,000		
Printing and Stationary	390		
Goodwill	15,000		
Rent	2,200		
Investment	30,000		
Plant and machinery	1,50,110		
Telephone charges	3,000		
Sundry Debtors	54,200		
Cash in Hand	22,900		
Sales return	20,700		
Total	5,76,500	Total	5,76,500

Adjustments:-

- 1) Closing stock as on 31st March 2021 was ₹70,300/-.
- 2) Write off 1/5 of advertising expenses.
- 3) Sundry debtors include an item of ₹2,000 due from a customer who has become insolvent and nothing is recoverable from his estate.
- 4) Create a provision for doubtful debts @5%.
- 5) Interest on investments @ 15% is recoverable for the full year.

(Marks 25)

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(SECTION -2)

(Attempt any Two Questions)

- Q.3 A sold goods to B for ₹10,000 on 1st January 2021 and on the same day draws a bill on B for the same amount for 3 months. B accepts it and returns it to A, who discounts it on 10th January 2021 with his bank for ₹9,850. The acceptance is dishonored on the due date and noting charges were paid by bank being ₹50. On 4th April 2021, B paid ₹2,050 (including noting charges) in cash and accepted a new bill at 3 months for the amount due to A together with interest @12% per annum. Make journal entries in the books of A and B to record these transactions.

(Marks: 20)

- Q.4 The following Trial Balance has been prepared by an inexperienced accountant. Redraft it in a correct form:-

Name of Accounts	L.F.	Balance Dr. (₹)	Balance Cr. (₹)
Cash in Hand.		4,100	
Machinery.		25,000	
Purchases.		66,200	
Sundry Debtors.		24,300	
Carriage Inward.		1,800	
Carriage Outward.			700
Wages		17,500	
Rent and Taxes.		5,300	
Sundry Creditors.			17,000
Discount Allowed.			1,200
Returns Outwards.		2,400	
Returns Inwards.			9,600
Capital.		30,000	
Drawings.			6,300
Bank Loan.		10,000	
Interest on Loan.		1,500	
Opening Stock.			26,200
Sales.			1,28,700
Discount Received		1,600	
Total		1,89,700	1,89,700

(Marks: 20)

- Q.5 On 31st March, 2021, the bank balance as per Anil cash book was Rs 17,280/-Debit. On comparing the cash book with the passbook, following differences were found:-
1. Cheques for Rs 8,400/-sent for collection have not been cleared by the bank so far.
 2. Cheques issued but not yet presented for payments ₹5,600/-.
 3. There is a debit of ₹800/- in the pass book for bank charges, but not recorded in the cash book.
 4. Bank has credited ₹240/-for interest in the pass book but these are also not recorded in the cash book.
 5. A customer deposited ₹2000/- direct in the bank but these were recorded only in passbook.
 6. According to standing orders of Anil, the bank has made the following payments by debiting his account:-
(A) Club Fees ₹500/-.
(B) Life Insurance Premium ₹2500/-.
These were not recorded in cash book.

Prepare a Bank Reconciliation Statement as on 31st March, 2021.

(Marks: 20)

PART-B (Section-1)

Q.6 Objective Type Questions:

- a) Ind AS 12 deals with_____.
- b) Ind AS 07 deals with_____.
- c) Property, Plant and Equipment have been dealt in Ind AS_____.
- d) Section 209 of the Companies Act, 2013 deals with the_____.
- e) Section_____ of the Companies Act, 2013 deals with Annual returns.

(Marks: 5X1=5)

PART-B (Section-2)

(Attempt any Two questions. Each question carries 10 Marks)

- Q.7 Who is responsible for maintaining the books of accounts? Briefly explain the provisions of the companies Act, 2013 regarding maintenance of proper books of accounts.
- Q.8 Discuss briefly about provision regarding Income Tax as given in Accounting Standard-12.
- Q.9 Prescribed Accounting Policies of a Board can be classified under four Sections. Name these sections and discuss any two of them.

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICERS (PART-I)

December, 2021

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

Time Allowed: 3 Hours

Max. Marks: 100

- Note :** 1. Please attempt all parts of a question at one place.
2. Please quote rules in support of your answers.

QUESTION 1: Please work out pensionary benefits admissible to Dr. R.K.Sharma, who retired as Sub Divisional Officer (Animal Husbandry and Dairy) on 30-4-2001 and fix his pension as on 1-1-2006 as well as on 1-1-2016 after fixation of notional pay as per Haryana Civil Services (Revised Pay) Rules, 2016. Copies of Pay Matrix and ACP Pay Matrix are attached herewith.

His service particulars are given below:-

- | | |
|---|--------------------------------------|
| i) Date of Birth | 3-4-1946 |
| ii) Date of joining in service | 30-12-1967 |
| iii) Qualifying service for pension | 33 years |
| iv) Date of last increment granted before retirement | 1-11-2000 |
| v) Functional Pay Scale of the Post : | 8000-275-10200-EB-
275-13500 (FS) |
| vi) Selection Grade Pay Scale at the time of retirement:
which was revised to Rs. 15600-39100+8000 Grade
Pay + NPA @ 25% w.e.f. 1-1-2006. | 13500-375-17250 (SG) |
| vii) Last Pay Drawn at the time of retirement: | Rs.15375. |
| viii) NPA Fixed | Rs.900
(Rs.2500 w.e.f.1-4-2001) |
| ix) DA admissible w.e.f. 1-1-2001 | 43% |

(15 Marks)

QUESTION 2: (a) Mr."A" was drawing pay of Rs.23340+6000 Grade Pay in the Pay Band of Rs.15600-39100+6000 Grade Pay of the feeder Post. He was promoted on premature basis on 17-6-2015 in the Functional Pay Band of Rs.15600-39100+7600 Grade Pay in PB-3 and he was drawing pay @ Rs.23340+7600 Grade Pay as on 31-12-2015. He completed the period of required experience on 1-10-2016. Please fix his pay as per Haryana Civil Services (Revised Pay) Rules, 2016 as on 1-1-2016 as well as on 1-7-2021. (Copies of Pay Matrix and ACP Pay Matrix are attached herewith).

(10 Marks)

(b) Mr."X" who was working as Junior Lab Assistant in Government College, Sirsa, was drawing pay of Rs.37400 w.e.f. 1-7-2019 in Grade Pay of Rs. 3600 (ACPL-7). He was

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promoted as Senior Lab Assistant on 21-11-2019 in Grade Pay of Rs.4200 (FPL-6). Please fix his pay as per Haryana Civil Service (Revised Pay) Rules, 2016 on the date of his promotion as well as on the date of next increments. (Copies of Pay Matrix and ACP Pay Matrix are attached herewith). (5 Marks)

QUESTION 3: Please prepare T.A.Bill of Grade-III Officer for the month of April, 2021 as per provisions laid down in Haryana Civil Services (Travelling Allowance) Rules, 2016 and instructions issued from time to time, whose Headquarter is at Chandigarh and is in receipt of Grade Pay Rs. 8000/- as per journeys given below duly approved by the Head of Department:-

<u>Date</u>	<u>From</u>	<u>To</u>	<u>Mode of journey/Particulars</u>
1/4/2021	Chandigarh 7.00 AM	Ambala & back 12.40 AM	By Staff Car
1/4/2021	Chandigarh 10.30 PM	Delhi 4.00 AM on 2/4/2021	By A.C. Chair Car. Fare Rs. 635/- Stayed upto 4/4/2021 in 5 Star Hotel. Paid Room Rent @ Rs.5000/- per day.
5/4/2021	Delhi 7.00 AM	Mumbai 9.00 AM	By Air Business Class. Fare Rs. 8000/-, But Economy Class Air Fare was Rs.5430/- and First Class Rail Fare was Rs.2850/ Halt at Mumbai on 6/4/2021 and 7/4/2021
8/4/2021	Mumbai 5.00 AM	Chandigarh 5.00 PM on 9/4/2021	By Rail, A.C.2 Tier, Fare Rs.1835/-
25/4/2021	Chandigarh 7.00 AM	Panchkula & back 8.00 PM	By Staff Car. Distance 12 Kms.
26/4/2021	Chandigarh 7.00 AM	Delhi 12 Noon	By Valvo Bus, Paid Fare Rs.620/-, Rail 2 Tier Fare Rs. 550/-
27/4/2021	Delhi 5.00 PM	Agra 9.00 PM	By relative's car. Paid Propulsion charges Rs.500/-, Rail Fair Rs.450/- Halt upto 29/4/2021 in a Hotel. Paid Room Rent @ Rs.4000/- per day.
30/4/2021	Agra 5.00 AM	Chandigarh 1.00 PM	By Rail. A.C.Chair Car. Fare Rs. 1810/-.

(15 Marks)

QUESTION 4: (a) What is Study Leave? Under what circumstances it can be granted to a Government employee? What action can be taken if he resigns from service without returning to duty after availing study leave? (10 Marks)

(b) What are the duties/responsibilities of Drawing & Disbursing Officer and Controlling Officer in respect of contingent expenditure? (5 Marks)

QUESTION 5: (a) What is the procedure for making payment of G.P.Fund to the legal heirs of a Govt. Employee who was found absconded? Please also specify the conditions and period up to which interest is payable while making final payment in such cases. **(5 Marks)**

(b) When the Govt. employee dies having no family and even without valid nomination, please specify to whom the final payment of GPF is to be made in that case? **(3 Marks)**

QUESTION 6: (a) Which penalties are not amount to a penalty within the meaning of penalty under Punishment & Appeal Rules? **(5 Marks)**

(b) The NIGAM suffered a pecuniary loss due to negligence of an employee by discharging the duties. Please state whether the procedure for minor/ major punishment is required in addition to passing orders for effecting the recovery as per provision laid down in Punishment and Appeal Rules? **(3 Marks)**

QUESTION 7: (a) What are the restrictions regarding bigamous marriage as per provisions laid down in Haryana Civil Services (Conduct) Rules, 2016. **(5 Marks)**

(b) A NIGAM employee on his first appointment did not include the value of clothes, utensils and books while submitting the return of his Assets and Liabilities. Please comment as per provisions laid down in Haryana Civil Services (Conduct) Rules, 2016. **(3 Marks)**

QUESTION 8: Calculate the amount of interest and closing balance of an employee's G.P.F. Account for the year 2020-21 from the following particulars:-

(i)	Closing Balance as on 31-3-2020	Rs.500010/-
(ii)	Monthly subscription (except 4/2020) Rs.10000/- P.M. which was increased to Rs. 12000/- P.M. from the salary for the month of 10/2020	
(iii)	Interest on arrear of DA instalment is to accrue w.e.f. 1-7-2020 but the arrear actually credited on 15-11-2020	Rs. 13784/-
(iv)	Temporary Advance withdrawn from treasury on 31-8-2020, but paid to employee on 4-9-2020 which is recoverable in 24 monthly instalments.	Rs. 72000/-
(v)	Non-Refundable Advance sanctioned on 27-2-2021, Cheque issued by treasury on 31-3-2021 but paid to employee on 5-4-2021	Rs.200000/-
(vi)	Subscription for 4/2020	Rs. 8000/-
(vii)	Rate of interest	7.10% p.a.

(6 Marks)

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

- (i) Mr."A" and his wife, both Haryana Government employees met with an accident and died. The minor child was allowed to draw two family pensions by the Competent Authority.
- (ii) A Judgment debtor did not sign the A.Roll to avoid the execution of the decree for attachment. The Drawing and Disbursing Officer drew his salary and remitted requisite amount attached to the court concerned.
- (iii) The childless widow of a deceased employee was allowed to continue drawl of family pension even after her remarriage by the Competent Authority on the ground that she has no her own income.
- (iv) An employee who retired on 31-01-2021, applied for commutation of pension after his retirement on 16-02-2021, but unfortunately he died on 28-02-2021. The commutation value was sanctioned on 15-04-2021 after his death which was paid to his legal heirs without any deduction from the family pension.
- (v) Controlling Officer reduced the travelling allowance claim of an employee even if facts given were correct and the claim was according to relevant rules.
- (vi) A NIGAM office situated in Panchkula purchased some furniture on 10-1-2018 for Rs.One Lac from a Supplier in Delhi, but the supplier submitted his claim on 1-10-2021 and the bill for payment was submitted in treasury by the office on 15-10-2021, but the Treasury Officer refused to pass the bill being time-barred.
- (vii) A Central Govt. employee with a service of two years appointed in the Haryana Govt. through proper channel and he submitted an application to the Competent Authority after three years from the date of joining in Haryana Govt. that his Central Govt. service may be counted towards qualifying service for pensionary benefits.
- (viii) A NIGAM servant under suspension was acquitted by the Court of Law on 1-6-2021. The orders for re-instating him was issued on 10-6-2021 and he joined the duty on the same day in the afternoon. The Head of Office asked him to apply for leave as admissible for the period from 1-6-2021 to 10-6-2021.
- (ix) Mrs. 'A', an employee of the NIGAM was granted Earned Leave from 1-5-2021 to 31-7-2021. On return from leave she requested to the Competent Authority to convert her earned leave into Child Care Leave and the Competent Authority accepted her request.
- (x) Military service rendered before joining Government service was counted for granting seniority, but not counted for the purpose of granting ACP Scale by the Competent Authority.

(10 Marks)

XXXXXXXXXX

DEPARTMENTAL ACCOUNTS EXAMINATION FOR SECTION OFFICER (PART – 1)

DECEMBER 2021

PAPER – III

Time Allowed: 3 Hours

Maximum Marks : 100

Note: Attempt all parts of the Question at One place.

PART – A (Marks: 65)

Q.NO. 1 Take action in the following cases:

- (i) The sanction to an estimate for a public work will ordinarily cease to operate after a period of From the date upon which it was accorded. Fill in Blank
- (ii) What the Divisional Accountant should do, if rent recoverable from a Government servant is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively? Comment
- (iii) Obtaining of administrative approval from next authority is necessary, even if the revised estimate is within its own power of sanction, for sanction of a revised estimate by its sanctioning authority. Fill in Blank
- (iv) Where protest is made against an audit objection as being, the objection should be held to be in force unless withdrawn by a formal intimation by AG. Fill in Blank
- (v) Sanction accorded to a work by any other department of Government is known as Of the work. Fill in Blank
- (vi) Consolidated completion statements in PWA form 45 of estimates sanctioned by the Divisional Officer and the amount of excess which is beyond his powers of shall be sent direct to AG. Fill in Blank
- (vii) The terms defined in Account Code Vol-III, and the Financial Handbook No -3 have the same sense unless there be something repugnant in the text or subject or specifically provided. Correct/In-Correct
- (viii) Can the cash deposits of contractors be converted to interest bearing securities at the cost of the department? Comment
- (ix) No provision is needed for general and administrative charges or for Tools and Plants, in the estimates of repairs. Correct/In-Correct
- (x) What are the benefits for marking daily attendance and absences of labourers and the fines inflicted upon them? Comment

(Marks : 10*1=10)

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Q.No. 2

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	2400
	2. Notes and Coins includes counterfeit coins of Rs. 500	
	3. Revenue Stamps of Rs. 1 each	1000
	4. Cheque No.526 dated 31-8-2021 in favour of Contractor "BD" for Construction of school building lying undelivered	87000
	5. Imprest with Asstt. Engineer 'B'	22000
	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	1080
	10. Bank Draft dated 31-8-2021 on account of Rest House Charges recovered	37800
	11. Deposit at call Receipt of State Bank of India received from M/S Shriram & Co. as earnest money deposit	37900
	12. Self Cheque No. 527 dated 31-8-2021	27300
	13. Cheque dated 26-09-2021 received from Xen of 'B' Division	50000
	14. Hand receipts relating to cash	20000
2-10-2021	Bank Draft dated 31-8-2021 is deposited and credited into Bank	
3-10-2021	Cheque No 527 encashed. Cheque No . 528 Lost.	
4-10-2021	Paid 1 st Running Account Bill vide Cheque No.529 to M/S Harish & Co. For the work of "Additions and alteration to Chief Engineer's office against estimate of Rs.268000 :-	
	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 but paid from self	300
	3. Balance returned in cash	800
	4. Unpaid wages returned in Cash	3000
9-10-2021	Remitted cheque of Xen of 'B' Division	

13-10-2021	Sold Revenue Stamps for Rs.400/- 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. 30000 as under :-	
	1. Repair of Tools & Plant	10000
	2. Contingent expenditure	9000
	3. Un-authorized expenditure incurred by him	3000
18-10-2021	Payment to labourers in cash for watering of trees in a Rest House	10000
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	35000
21-10-2021	Cheque No. 526 dated 31-8-2021 is delivered to the Contractor 'BD'	
21-10-2021	Cash was counted by Xen. During surprise check Cash found in chest was Rs. 500. Actual balance in cash book was Rs. 9900	
21-10-2021	Cheque No 530 was drawn for cash for chest raising total cash-in-hand to Rs. 25000	
22-10-2021	Paid in cash:	
	1. Advertisement Charges	5700
	2. Railway freight & demurrage	4300
26-10-2021	Paid to Contractor M/S Nair & Co. 1 st & final bill for construction of Platform in School vide Ch. No. 532 :	
	1. Total Value of work done	58000
	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
31-10-2021	Balance of Cash-in Hand if any deposited in bank	

(Shortage of Cash if any on any date was met through withdrawal equivalent to particular expense. Wherever you notice anything which is not permissible or illegal transaction, a suitable note should be given followed by necessary adjustment entry in cash book)

(Marks :15)

P-T.O

Q.No. 3

From the data given below prepare the Second Running Account Bill of the Contractor 'Mehra & Sons' for construction of Office Building showing Account of Work Executed, Secured Advance and Memorandum of Payments:

Description of Item	Unit	Estimated Unit Rate (Rs)	Quantities of work done upto 1st RA Bill	Quantities of work done upto date
(i) Earth Work in Foundation	Cum	16	6500	6500
(ii) Random Rubble Masonry	Cum	164	100	250
(iii) Brickwork in Lime	Cum	192	200	415
(iv) Brickwork in Cement	Cum	228	230	330
(v) RCC work in columns	Cum	562	-	180

The other particulars are:

- (i) Agreement provided for allowing premium of 60% over the estimated unit rates.
- (ii) In the first on account bill, advance payment was made for 150000 bricks for which full assessed rate was Rs. 800 per 1000 bricks. 100000 bricks were used out of these. Further Secured Advance was paid for 200000 bricks.
- (iii) Advance payment of Rs. 25000 each in respect of items (iii) and (iv) was also made. These payments were recovered fully and further advance of Rs. 30000 was allowed on item (v) in the second RA Bill.
- (iv) The following recoveries are to be made from the second Running Account Bill:
 - (a) 750 bags of Cement were issued to the contractor from stock. Recovery rate was Rs. 75 per bag. Out of these 600 bags were consumed for work and remaining bags were disposed off by the contractor. Recovery @ Rs. 90 per bag were ordered to be made including storage and supervision charges.
 - (b) Hire Charges for use of 2 concrete mixer for 15 days at Rs. 150 per day.
 - (c) Security Deposit 5% was to be made on account of Security Deposits. Deduction made in the 1st Bill was withheld and credited to work
 - (d) Income Tax 2%.
 - (e) Water charges @ 1% of the value of work except earthwork. No recovery was made in the 1st Bill.
 - (f) Defective Brick work set right by the department at a cost of Rs. 500.

(Marks -15)

Q.No. 4

Post the Contractor's Ledger account of M/s ABC & Co. from the following transactions and close the Ledger:

2-6-21	Paid the 2 nd On Account Bill for Work 'A' awarded on lump-sum contract basis	Rs.
(i)	Approximate value of work done	160000
(ii)	Value of measured up additions and alterations	9000
(iii)	Security withheld @ 5% on item (i) & (ii) above	
(iv)	Recovery of Secured Advance allowed in the 1st Bill	30000
(v)	Update value of work done in 1st Bill	46000
(vi)	Recovery of 3 tonnes of steel @ Rs. 6000 per Tonne (stipulated rate) Issued in May 2021 was made from this bill	18000
5-6-21	(i) Supplied from Stock 3 tonnes of cement @ Rs. 1600 per tonne (Stipulated rate) for use on Work 'B'. Stock issue Rate Rs. 1800 per tonne.	
	(ii) Carriage paid for cement from stores to site of work	300
7-6-21	Paid Muster Roll labour for 10 days for 6 labourers at Rs. 30 per labourer per day for Work 'B' at the risk and cost of contractor.	
12-6-21	Paid First On Account Bill for Work 'B' as under:	
	Value of wok done	180000
	Secured Advance	20000
	Advance Payment	30000
	Following recoveries were made:	
(i)	Cost of labour engaged as mentioned above.	
(ii)	Amount withheld for non-payment of labour by contractor	2000
(iii)	Cost of one tonne of cement consumed on work	
(iv)	Security deposit	9000
20-6-21	Transferred from Work 'B' to Work 'M' in another division One tonne of cement in the interest of work. Stock issue rate Rs. 1800 per tonne. Market Rate Rs. 2000 per tonne	
22-6-21	2 Tonnes of Steel issued to Contractor for Work 'D' awarded on labour rate	20000

(Marks : 15)

Q.No. 5

Almost in all cases frauds are rendered possible for want of proper supervision and negligence of rules laid down for security of public moneys. What are the general principles to regulate the enforcement of responsibility for losses sustained by Government through frauds or negligence of individuals giving forms of negligence as prescribed under EB Manual of Instructions.

(Marks -10)

P-7.0

Part B (Marks : 35)

Q.No. 6 Take action in the following cases:

- (i) Once the necessity for the purchase of stores as per requirements of a particular work or works become obvious, it is not business like to make purchase in driblets. Comment
- (ii) A supplier is illegally backing out of the commitment even after serving him with a requisite legal notice, another notice after the issue of second notice. What further course of action the Nigam should take in this case? Comment
- (iii) Who is the competent authority for extension in delivery period, if the purchase proposals were approved by the SHPPC? Comment
- (iv) The material received in stores of the Nigam is to be inspected by the representative of the Nigam in the presence of representative of the Supplier/Contractor for its conformity to the specifications. What course of action the Nigam should adopt within the Purchase Regulation provisions. Comment
- (v) A tender was floated for purchase of stores by the purchasing authority. Total five firms submitted their tender. The tenders were submitted in duplicate duly tagged separately and complete in all respect. The tenders were not considered. Is there any deficiency with respect to general instructions to be observed as per purchase regulations? Comment

(Marks - 5*1 = 5)

ATTEMPT ANY TWO Questions FROM Question. No. 7, 8 AND 9

Q.No. 7

- (a) The Divisional Officer may allow hiring of Tools and Plants belonging to the department to other Government departments or private individuals. Do you agree? What are the conditions as laid down under Punjab PWD Code, in this regards?
- (b) It is not necessary that all the stores of a division should be checked and counted at the same time. What are the rules as prescribed for stock taking under Punjab PWD Code. Whether the instructions are also applicable for tools and plants?

(Marks -15)

Q.No. 8 Prepare Fixed Assets Register (showing Schedule) as on 31-3-2021 of M/s ABC & Co., Pune engaged in generation, transmission and distribution of electricity, from the following particulars:

Opening balances as on 1-4-2020

Gross Block	Amount (Rs.)	Written Down Value	Amount (Rs.)	Rate of Depreciation
Transformers 100 KVA and above	3650000	Transformers 100 KVA and above	557000	7.81%
Transformers below 100 KVA	10000800.14	Transformers below 100 KVA	1500582.68	7.84%
Furniture & Fixture	317234.64	Furniture & Fixture	187803.26	12.77%
Motor Cars	8032703	Motor Cars	1476261.19	33.40%
Computers	630863.45	Computers	92825.60	40%
Air Conditioners	743338.47	Air Conditioners	259180.15	12.77%

Furniture & Fixtures amounting to Rs. 366397 was purchased on 4-6-20. A motor car was purchased for Rs. 1951000 on dated 25-1-21. Computers (two numbers) for staff were purchased on 28-8-20 costing Rs. 85090.70. Air conditioners were purchased costing Rs. 259482.88 on 2-4-20. The above purchases are inclusive of GST amount.

Transformers 100KVA and above costing Rs. 500000 were transferred from one of its division to other on dated 5-12-2020.

A car costing Rs. 250000/- written down value of which was Rs. 110000 as on 31-3-2020 was sold for Rs. 125000/- on 22-3-21. Depreciation is provided on day basis.

(Marks – 15)

Q.No. 9

(a) Huge Inventory levels, Outstanding in MAS Accounts, Obsolescence, Slow moving and Non-moving store items all indicate that there is no proper inventory control systems in the Haryana Power Utilities. How far you agree? Critically examine the weak points, which you think are most important from the Utilities point of view?

(b) 'There are two danger points that management usually wants to avoid in controlling inventories.' Examine and explain the statement.

(Marks –15)

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION SECTION OFFICER PART I

SESSION December, 2021

Paper IV (Without Books)

Time Allowed 3 Hours

Maximum Marks 100

FOR HVPNL, UHBVNL AND DHBVNL

Note:- Attempt any three questions out of Q No. 1 to 4

Q No. 1 Describe the responsibility of the following for control over Expenditure as per the provision of Budget Manual.

- (i) Head of Department /Controlling officer
- (ii) Audit Office
- (iii) Disbursing officers

(Marks 3+3+2= 8)

Q No. 2 Describe the preliminaries for the adoption of a system of Budgetary Control.

(Marks 08)

Q No. 3 Briefly describe the following according to the provisions as enumerated in the Budget Manual.

- (i) List of expenditure which is treated as "Charged" expenditure on the consolidated fund of the State under the constitution of India.
- (ii) Incurring of emergent expenditure without budget provision.
- (iii) Committee on Public Accounts

(Marks 3x3=9)

Q No. 4 Explain the procedure for reconciliation between Nigam's books and Bank account statements to be followed in FA/HQ's office as per the provisions of "Instructions for Maintenance of Bank Accounts" of Nigam.

(Marks 08)

FOR HPGCL CANDIDATES

Note:- Attempt any three questions from Q No. 5 to 8

Q No. 5(a) As per provision existing in the "Manual for Internal Audit" 2016, the Internal Audit report prepared by the audit party is to be divided into four separate parts on the basis of the contents. Describe these four parts of the Internal Audit Report with explanation.

Q No. 5(b) Describe the provision of the Manual for Internal Audit, 2016 regarding "Review by Audit Committee"

(Marks 5+3=08)

P.T.O.

Q No. 6 While conducting the internal audit of the DDO offices of the HPGCL, what points are to be verified/ test checked according to the provisions of "Manual for Internal Audit" in respect of the following :-

- (i) Employee Benefits
- (ii) Imprest Accounts

(Marks 6+3=09)

Q No. 7 Explain the procedure for reconciliation between Nigam's books and Bank account statements to be followed in FA/HQ's office as per the provisions of "Instructions for Maintenance of Bank Accounts" of Nigam.

(Marks 08)

Q No. 8 Describe the preliminaries for the adoption of a system of Budgetary Control.

(Marks 08)

FOR HVPNL, UHBVNL, DHBVNL AND HPGCL

Q No. 9 The financial position of M/S X&Y on January 2020 and 31st December 2020 was as follows:-

	1st January Rs.	31 December Rs.
Cash	4,000	3,600
Debtors	35,000	38,400
Stock	25,000	22,000
Land	20,000	30,000
Buildings	50,000	55,000
Machinery	80,000	86,000
Total	2, 14,000	2, 35,000
Current Liabilities	36,000	41,000
Mrs. A's Loan		20,000
Loan from Bank	30,000	25,000
Capital	1, 48,000	1, 49,000
Total	2, 14,000	2, 35,000

During the year, the partners withdrew Rs. 26000/- for domestic expenditure. The provision for depreciation against machinery as on 1-1-2020 was Rs. 27000/- and on 31-12-2020 Rs. 36000/-

You are required to prepare the Cash Flow Statement as well as the Funds Flow Statement. Working notes must be shown.

(Marks 10)

- Q No. 10(a) Define Mechanized Accounting. What are the main reasons for development of mechanized accounting?
- Q No. 10(b) Describe the authority and conditions as enumerated in the PFR Volume I under which leave salary advance can be sanctioned to a Govt. employee proceeding on leave. Also describe the procedure for its adjustment.
- Q No. 11 Make the précis in one third words of the following paragraph having 343 words and also give suitable title of paragraph. (Marks 5+5=10)

Everyone wants to be happy, and yet few are able to experience happiness. Happiness seems to be the pursuit of mankind and yet it eludes human beings. Some people concentrate their energies and spend most of their time earning money and piling up a fortune, hoping that this will give them happiness. But this heap of wealth does not give them happiness, rather than it adds to their tension. The other class of people pursues power to achieve happiness. One may turn into a dictator and oppress one's own countrymen and subjugate other countries as Hitler did. But such a man may die an unhappy man. Saints seek happiness in spirituality, Hippies in drinks, L.S.D and other intoxicants. But few know the secret of happiness. It is love—love between lover and beloved, between children and parents, brother and sister, between neighbours, between the teacher and taught, master and servant. Love is the repository of happiness, if only it is practised without any ulterior motive. Love fills a person with noble feelings, compassion, sacrifice, sympathy, understanding, tenderness and sweetness. A mother's love for her offspring impels her to give up all for his sake. She is forever ready to suffer any discomfort or hardship in order to make her children comfortable and happy. If there is love between neighbours, peace will reign in the neighbourhood. People will willingly come forward to help each other and share each other's joys and sorrows. Love between friends makes the bonds of friendship stronger. None of the friends ever thinks of betraying the other. If love could be adopted as the guiding principle of men's, there would be no quarrels and divorces between married couples, no friction between parents and children, no bitterness between friends, and no exploitation of man by man. In fact, tyrants in history have invariably been loveless men—people who did not receive love in their childhood which hardened them to ruthless power seekers. Love alone can alleviate many ills of society and is undoubtedly the basis of a happy life.

(Marks 07)

- Q No. 12 A review by the Special Cell has revealed that considerable arrears of work have accumulated in sections as well as with the officers at various levels. Draft an Office Memorandum to be signed by the Chief Engineer (Administration) (use imaginary name) drawing the attention of all concerned to the unsatisfactory state of affairs, recapitulating the various checks, inspections, etc. prescribed for ensuring prompt disposal of work and impressing upon them the importance of carrying out these checks/inspections regularly and also bringing about definite improvement within a

P.T.O.

stipulated period, after which there will be another review by the Special Cell with a view to ascertaining if any improvement has been effected.

(Marks 08)

Q No. 13 Licensee is not to do certain things. What are the restrictions on Licensees and Generating Companies under the provisions of The Haryana Electricity Reform Act, 1997 for not doing certain things?

(Marks 08)

Q No. 14(a) Who form the Commission Advisory Committee and what is its constitution? Also describe the function of the Commission Advisory Committee.

Q No. 14(b) How much amount of penalty is leviable if any licensee refuses to comply with any direction given by the State Commission under the provision of The Haryana Electricity Reform Act, 1997?

(Marks 5+2= 07)

Q No. 15 Answer the following:-

- (i) Under the provisions of banking instructions of the power utilities who are authorized to check the Register of Short Term/Fixed Deposit and in which form it is maintained.
- (ii) What is the composition of the State Commission under the provision of The Haryana State Reform Act, 1997?
- (iii) Amortization of goodwill and preliminary expenses is an application of funds (True or false)
- (iv) The Licensee on whom the penalties are imposed as per provisions of The Haryana Electricity Reform Act, 1997 has passed on to the consumers in the form of tariff. (Right or wrong)
- (v) Define Cash Budget
- (vi) Identify the items of applications of funds among the following
 1. Payment of dividend
 2. Redemption of debentures
 3. Loan from financial institution
 4. Loss from operation
 5. Sale of fixed assets(a) 1,2 3 and 4 (b) 1,2 and 3 (c) 1, 2 and 4 (d) 2,3,4 and 5 .
- (vii) What is the formula for calculation of interest if the period of interest is less than half year?
- (viii) As a general rule, every payment, including repayment of money lodged with Govt. for whatever purpose must be supported by a ----- setting forth full and clear particulars of the claim and all information necessary for its proper classification in the accounts. (Fill in the blanks with proper word)

- (ix) Can State Commission have the power to compound offence relating to contravention of any order made by it under the provisions of the Haryana Electricity Reform Act, 1997? Explain in two three lines.
- (x) Conversion of debenture into equity capital is a source of fund(True or false))
- (xi) When it is necessary to cancel a cheque, the cancellation should be recorded on the -----and cancelled cheque, if is in drawer's possession should be ----- . Fill in the blanks with appropriate word.)
- (xii) The Selection Committee to select the members of the State Commission shall consist of -----members. (Fill in the blank)
- (xiii) Define zero based budgeting.
- (xiv) In the creation of debenture sinking fund
 - (a) Both the accounts involved belong to the current category
 - (b) Both the accounts are non-current
 - (c) One is current and the other is non-current
 - (d) None of the above is correct.
- (xv) If cash received from debtors is Rs. 15000/- and furniture is purchased for Rs. 10000/-, the net effect on the flow of funds would be a netin working capital of Rs.(Fill in the blank)
(Marks 1x15=15)

Q. No.16

State the competency of various authorities in respect of following according to the delegation of powers existing in their company (**Name of the Company should be mentioned before starting the question otherwise examiner will not be able to evaluate the question.**)

HVPNL

Power of Chief Engineer

- (i) To declare stores surplus,/unserviceable or obsolete
- (ii) To convey administrative approval for survey preliminary to the preparation of the scheme.
- (iii) To convey sanction to the payment of demurrage/warfrage charges debit - able to contingency of estimate.

Power of Superintending Engineer

- (iv) To convey technical sanction to detailed estimate for special repairs for motor vehicles tractors etc.
- (v) To sanction testing charges for testing of oil , coal, ash, water samples, pollution control levels, soil testing etc.
- (vi) To sanction writing off finally the irrecoverable value of stores, T&P articles of public money lost by fraud or the negligence of individuals or other causes.

Power of Executive Engineer.

- (vii) To sanction deposit works
- (viii) Manufacture of material from Nigam's workshop for stock and works.
- (ix) To issue work orders for works and repairs
- (x) To sanction or make local purchases of tonner ink/computer printer ink.

(Marks 1x10=10)

UHBVNL

Power of Chief Engineer

- (i) To convey administrative approval for capital expenditure on minor works of existing residential /nonresidential buildings to meet the requirement.
- (ii) To convey technical sanction chargeable to Revenue head for petty original works including extended works.
- (iii) To convey sanction to the payment of demurrage /warfage charges debit-able to the contingency of the estimate.

Power of Superintending Engineer

- (iv) Manufacture of material from Nigam's workshop for stock and works.
- (v) To sanction sale of articles on the stock accounts for full value plus usual charge of 10%
- (vi) To sanction dismantlement of service connection installed by the Nigam where the service line remained idle for six months or more.

Power of Executive Engineer.

- (vii) To write of factual losses of stock and T&P articles, shortage, breakages in distribution transformer.
- (viii) To sanction refund to prospective consumer of amount deposited by himself in the first instance in excess of the justified amount.
- (ix) To sanction local purchase of stationery including tracing paper, tracing cloth, ammonia paper etc.
- (x) To sanction compensation for damage caused to crops, trees, fruits etc. during the course of erection of lines and poles or carrying out survey etc.

(Marks 1x10=10)

DHBVNL

Power CGMs

- (i) To convey sanction to the payment of demurrage /warfage charges debit-able to the contingency of the estimate.
- (ii) To convey administrative approval for survey preliminary to the preparation of the scheme chargeable to capital head of account
- (iii) To sanction manufacture estimate for material for stock /

Power of GMs

- (iv) To sanction the sale of grass, trees or other produce in the Nigam's land
- (v) To waive recovery of charge on account of forfeited discount or surcharge levied on bills or electrical energy.
- (vi) To sanction contingent expenditure of a recurring nature /non- recurring expenditure not otherwise provided for in the regulations

Power of DGMs

- (vii) To sanction expenditure in connection with all sorts of legal cases including counsel fee, writ fee, execution of decrees, arbitrators fee and departmental enquiries cases etc.
- (viii) To sanction for hiring of typewriters/computers of approved pattern for use in their own offices and offices subordinate to them.
- (ix) To sanction compensation for damage caused to crops, trees, fruits etc. during the course of erection of lines and poles or carrying out survey etc.
- (x) To issue work order for execution of emergent civil works after collecting hand quotations

(Marks 1x10=10)

HPGCL

Power of Chief Engineer

- (i) To accord technical sanction for T&P including special T&P other than the motor vehicle relating to capital expenditure on the existing works.
- (ii) To purchase material for emergency requirement
- (iii) To purchase required quantity of petrol /diesel/ any other petroleum product from pumping station for vehicles used in HPGCL

Power of Superintending Engineer

- (iv) To sanction the payments of insurance premium for insurance of vehicle
- (v) To sanction testing charges for testing of oil from the lab which lie on the approved list of HPGCL and involve cash payment.
- (vi) Disposal of material like wooden scrap, empty containers, old records/newspaper /card board etc. born on book without value.

Power of Executive Engineer.

- (vii) To write off articles of T&P office furniture rendered unserviceable through wear and tear.
- (viii) To sanction the payment of demurrage and warfage charges out of contingencies of the estimates concerned or stock storage as the case may be.
- (ix) To sanction and make local purchase of stationery
- (x) To sanction purchase of periodicals and newspapers for office use.

(Marks 1x10=10)

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION,
SESSION December, 2021
SECTION OFFICER PART I Paper V

Revenue Accounts, Internal Audit and Regulatory Affairs

Time Allowed 3 Hours

Maximum Marks 100

PART A

Note: -1.Part A Q No. 1& 6 are compulsory. Attempt any three questions from Q No. 2 to 5

2. Part B&C Attempt as per your deployment

- Q No. 1 Answer/tick the right choice from the following:-
- (i) What further action is taken after posting of Sundry Charges and allowances register from the relevant documents?
 - (ii) While reconciling the consumer ledger it has been come to the notice that double payments or over payments are made by some of the consumers. Such payments received by the office are not payments of any dues of the office, but are merely erroneous payments. What treatment is to be given to these payments and how these will be dealt with?
 - (iii) Differentiate between "Part Payment" and "Payment in installment"
 - (iv) Test checking reduced the
 - (a) Powers of an auditor
 - (b) Expenses of audit
 - (c) Work of an auditor
 - (d) Liability of an auditor
 - (v) The responsibility for an overcharge shall rest primarily with theof the bill(Fill in the blank with appropriate word)
- (Marks 1x5=5)
- Q No. 2 How the misappropriation of revenue of the Nigam by billing staff can be avoided? Explain.
- (Marks = 10)
- Q No. 3(a) Explain the principles for conducting the audit of Receipts as mentioned in the PFR.
- Q No. 3(b) Draw the check list for Audit of Revenue Expenditure.
- (Marks 5+5=10)

P-7.0

Q No. 4 Explain the procedure in detail as enumerated in the Manual of Instructions for receiving and disposing of cash payments made by Consumers

(Marks = 10)

Q No. 5(a) How the custody of cash is kept? What action shall be taken when the key of the chest is reported to be lost?

Q No. 5(b) Describe the "Responsibility of overcharges" as depicted in the P.F.R.

(Marks 5+5=10)

Q No. 6 Describe the procedure and sphere as enumerated in the Manual of Instructions for conducting the audit of Consumer's accounts in the sub division by the Internal/Revenue Audit Party.

(Marks 10)

PART B

(FOR HVPNL, UHBVNL AND DHBVNL)

Q No. 7 Answer the following:-

- (i) A sum of Rs. 20,000/- is outstanding against a consumer on account of non-payment of his energy bills. His connection has been permanently disconnected on 1st Oct., 2021 and his service line has been dismantled on 31-10-2021. For how much period the surcharge on his outstanding amount shall be levied from the permanently disconnected consumer.
- (ii) A final assessment order, after doing all the formalities as required under the existing instructions, has been issued to the consumer for unauthorized use of electricity. In how much period the consumer is required to deposit the assessed amount to the licensee?
- (iii) How much amount of the bill the consumer is required to deposit where he disputes the bill and deposit under protest to avoid disconnection?
- (iv) Which category of tariff is applicable for hostel of Educational institutions (including Mess/Canteen)?
- (i) For which categories of applicants the following symbol are used:-
 - (a) LI
 - (b) PWW

(Marks 1x5=5)

Q No. 8(a) Calculate the amount and due date of payment of electricity bill of a consumer with the following particulars for the month of November 2021. The area falls under M.C.

- | | | |
|-------|-----------------------|--------------------|
| (i) | Nature of industry | Steel Rolling Mill |
| (ii) | Nature of supply | 11 KV |
| (iii) | Date of issue of bill | 1-12-2021 |
| (iv) | Connected load | 750KW |

(v)	Contract Demand	675 KVA
(vi)	MDI Reading	710KVA
(vii)	Consumption	1,70,000 Kvah 1, 55,000 Kwh
(viii)	Cost of meter and metering Equipment borne by Nigam	Rs. 1, 00,000
(ix)	Period	One month
(x)	Power factor	0.90

(Marks 10)

Q No. 8(b) Calculate the bill of Domestic Consumer whose premises fall under MC area indicating the due date of payment, amount payable on due date and after due date from the following particulars:-

(i)	Date of issue of bill	1-04-2019		
(ii)	Meter reading date	Meter Reading		
	Old	New	Old	New
	15-10-2021	8-12-2021	10400 Kwh	11200 Kwh
(iii)	Connected Load	10 KW		
(iv)	Mode of delivery of bill	E Mail		
(v)	Meter has been provided by the Nigam.			

(Marks 05)

Q No. 9(a) Describe the procedure for issue of service connection order and allotment of Account number according to the provisions as existing in the Sales Manual.

Q No. 9(b) Describe the procedure to work out the financial justification in respect of the Domestic Consumer according to the provisions existing in the Sales Manual.

(Marks 05+05=10))

Q No. 10(a) What are the duties of SDO (operation) with respect to consumer's accounts?

Q No. 10(b) Describe the latest procedure for making payment in installments where the current bill includes surcharge for the delay in payment of current bill and past arrears.

(Marks 05+05=10)

FOR HPGCL CANDIDATES

Q No. 11 Answer the following:-

- (i) Break up of cost into its elements is essential for the purpose of ----- and for ----- (Fill in the blanks with appropriate word)
- (ii) What is the title and objective of CAS-1?
- (iii) Is it a statutory necessity for maintenance of cost accounting record of all HPGCL units?
- (iv) Write the full form of CASB
- (v) What is direct costing?

(Marks 1x5=05)

Q No. 12(a) What is the meaning of cost Accounting and what are its features?

Q No. 12(b) Describe the limitation of Cost Accounting.

(Marks 5+5=10)

Q No. 13(a) Define and explain the terms (a) Cost Unit (b) Cost Center. Discuss the importance of selecting the suitable cost centers.

(Marks = 10)

Q No. 14(a) The following is the summary of all expenses for the year ending March,31, 2021 by a manufacturing company operating a job costing system . Draft a suitable statement showing the sub divisions of the total cost:-

Particulars	Amount (in Rs.)
Wages traceable to different jobs	90,500
Material used on jobs	95,000
Hire of cranes on job	1,400
Wages paid to maintenance workers	24,200
Power	10,100
Rents and rates (factory)	4,600
Light (Factory)	1,800
Salesmen's commission	1,200
Salesmen's salary	9,200
Travelling expenses and other allowances to salesmen	2,800
Sundry sales office expenses	4,700
Machinery repairs	5,700
Machinery depreciation	12,800
Shafting repairs	1,400
Shafting depreciation	1,700
Storekeeper's wages	800
Belting, renewals, and repairs	700
Advertising	2,500
Works salary	5,400
Director's fees	3,000
Auditor's fee	200
Office salaries and expenses	2,900
Postage and stationery	600
Loss of profit insurance	2,000
Driver's wage and other distribution Expenses	10,000

Q No. 14(b) All indirect items of expenses of a concern are classified under the following heads:
(i) Production (ii) Administration (iii) Selling (iv) Distribution (v) applicable to all four classes and (vi) to be omitted from costing records
State under which headings the following would generally be placed:-

- | | |
|----------------------------------|-------------------------------|
| (i) Storekeepers wages | (vi) Cash discount account |
| (ii) Rent | (vii) Cleaning materials |
| (iii) Income Tax | (viii) Postage and stationery |
| (iv) Lubricating oil | (ix) Market research |
| (v) Cost of idle time in factory | (x) Director's fee |

(Marks 10+05=15)

PART C
(Regulatory Affairs)

HVPL CANDIDATES

Q No. 15 Answer the following:-

- (i) In case the payment of any bill for charges payable " according to HERC" Terms and Conditions for grant of connectivity and open access for intra State transmission and distribution system)Regulations, 2012" is delayed by an open access consumer beyond the due date, whether late payment surcharge is leviable from the open access consumer, if so at which rate?
- (ii) 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?
- (iii) 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?
- (iv) In some case the commission has fixed the date of hearing of the case but the petitioner did not turn up on the fixed date. Due to non-appearance of the petitioner on the fixed date, the Commission has decided the case ex parte. Is any remedy lie with the aggrieved person under the provisions of Haryana Electricity Regulatory Commission (Conduct of Business) Regulations, 2004? If so, give answer in two three lines.
- (v) 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.

(Marks 1x5=05)

P.T.O.

Q No. 16 Explain the procedure to be followed by the State Commission where any party does not appear on the date fixed for hearing under the provisions of HERC (Conduct of Business) Regulations, 2004.

(Marks = 5)

Q No.17 Describe the provision regarding "Expected Revenue Requirement Calculation" of HERC (Conditions of Transmission License) Regulations, 2008.

(Marks 05)

PART C
(Regulatory Affairs)

UHBVNL AND DHBVNL CANDIDATES

Q No. 18 Answer the following:-

- (i) 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.
- (ii) In case the payment of any bill for charges payable according to HERC (Terms and Conditions for grant of connectivity and open access for intra State transmission and distribution system) Regulations, 2012) is delayed by an open access consumer beyond the due date, whether late payment surcharge is leviable from the open access consumer, if so at which rate?
- (iii) 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?
- (iv) How much time is required by the licensee to file an application to amend its tariff appropriately?
- (v) Define " Electricity Ombudsman" according to HERC (Conditions of License for Distribution and Retail Supply Business) Regulations, 2004

(Marks 1x5= 5)

Q No. 19 Explain the procedure to be followed by the State Commission where any party does not appear on the date fixed for hearing under the provisions of HERC (Conduct of Business) Regulations, 2004.

(Marks = 5)

Q No. 20 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)

PART C
(Regulatory Affairs)

HPGCL CANDIDATES

Q No. 21

Answer the following:-

- (i) By which date the documents are filed of Mid-year Performance Review /True up 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 to the State Commission
- (ii) 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.
- (iii) 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?
- (iv) The payment of bills of capacity charges and energy charges to be paid by the beneficiary has been paid within seven days from the receipt of the bills. Is the beneficiary is entitled for any discount, if so at which rate?
- (v) 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)

(Marks 1x5= 5)

Q No. 22

Describe the following 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.

- (i) SLDC and Transmission charges
- (ii) Bill and payment

(Marks 2.5+2.5=05)

Q No.23

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 05)

HARYANA POWER UTILITY
D.A.E. FOR S.O.PART-II, DECEMBER, 2021

Time Allowed: 3 Hours

Paper-VI

Max. Marks: 100

PART-A (Advance Accounting)
(Section-1)

Q.1 Objective type Questions:-

- a) Ind AS 7 deals with statement of _____.
- b) In case of Hire Purchase, asset account is debited with _____.
- c) Shares having preferential right as to dividend and repayment of capital are termed as _____.
- d) A company may purchase its own debentures. (T/F)
- e) The closing balance in the creditors account can be ascertained from _____.
- f) Bad debts and discount allowed to debtors are not shown in the branch account. (T/F)
- g) All intangible assets are fictitious assets. (T/F)
- h) Stock at the end, if appears in the Trial Balance, is taken only to the balance sheet. (T/F)
- i) Errors of Principle affects the agreement of the trial balance. (T/F)
- j) When money is withdrawn from the bank, the Bank _____ the account of the customer.

(Marks: 10X1=10)

Q.2 M/s Hira Brothers have their Head Office at Delhi and Branch at Calcutta. The following are the transactions of the Head Office with Branch for the year ended 31st August, 2021.

Stock at Branch as on 1.9.2020		30,800
Debtors at the Branch as on 1.9.2020		16,500
Petty Cash as on 1.9.2020		500
Goods supplied to the Branch		1,51,200
Remittances from Branch:		
Cash Sales	10,500	
Realisation of Debtors	<u>1,57,740</u>	1,68,240
Amount sent to Branch:		
Salary	7,440	
Rent	2,400	
Petty cash	<u>3,000</u>	12,840
Stock at Branch as on 31.8.2021		23,150
Sundry Debtors at the Branch as on 31.8.2021		50,460
Petty Cash as on 31.8.2021		750

Show the Branch Account in the Books of the Head Office.

(Marks 10)

P.T.O

(SECTION -2)

(Attempt any three questions from this Section. Carrying 10 marks each)

Q.3 From the following information, find out the Credit Purchases for the year 2020.

Balance of Creditors on 1.1.2020	7,600	Returns Outwards	2,400
Cash paid to Creditors	20,000	Bills accepted	4,600
Discount allowed by them	500	Creditors on 31.12.2020	9,500

(Marks: 10)

Q.4 A company offers 10,000 shares of ₹10 each to the public for subscription at ₹12 per share. Money is payable as follow:

₹ 3 on application;

₹ 4 on allotment (including ₹ 1 as premium)

₹ 5 on call (including ₹ 1 as premium)

Applications are received for 15,000 shares. No allotment is made to applicants for 3,000 shares and their application money is refunded. Rest are allotted shares on a pro rata basis. All allottees pay the money due on shares as and when called up.

Pass necessary journal entries.

(Marks: 10)

Q.5 In taking out a trial balance, a Book-keeper finds that debit total exceeds the credit total by ₹ 352. The amount is placed to the credit of a newly opened Suspense Account. Subsequently, the following mistakes were discovered. You are required to pass the necessary entries for rectifying the mistakes, and show the Suspense Account.

- Sales Day Book was overcast by ₹ 100.
- A sale of ₹ 50 to Shri Ram was wrongly debited to Shri Krishna.
- General Expenses ₹ 18 were posted as ₹ 80.
- Cash received from Shri Govind was debited to his account ₹ 150.
- While carrying forward the total of one page of the Purchases Book to the next, the amount of ₹ 1,235 was entered as ₹ 1,325.

(Marks: 10)

Q.6 Explain the following:-

- Importance of Bank Reconciliation Statement.
- Objectives of providing Depreciation.

(Marks:10)

PART-B (Cost Accounting)
(Section-1)

Q.7 Objective Type Questions:

- i. Material yield variance =
- ii. FIFO method is most suitable in times of _____ prices.
- iii. Danger level = Average consumption X Maximum re-order period for emergency purchases. (T/F)
- iv. Imputed costs are a type of _____ Costs.
- v. Labour Efficiency Rate = $\frac{\text{Hours allowed for actual production}}{\text{Actual Hours taken}} \times 100$

(Marks: 5)

(Section-2)

(Attempt any Two questions)

Q.8 Following information for the year ended December 31, 2020 is obtained from the books and records of a factory:

	Completed Jobs (₹)	Work-in-Progress (₹)
Raw Materials supplied from stores	1,00,000	34,000
Wages	1,00,000	40,000
Materials transferred to Work-in-progress	2,000	2,000
Materials returns to store	1,000	-

Factory overheads are 80 percent of wages and Administration Overheads 25 per cent of Factory Cost.

The value of the executed jobs during 2020 was ₹4,10,000.

Prepare (i) Consolidated Completed Jobs Account showing the profit made or loss incurred on the jobs, and also (ii) Consolidated Work-in-Progress Account.

(Marks:12½)

Q.9 Following information has been obtained form the records of Left-Centre Corporation for the period from January 1 to June 30, 2021.

	2021 On January 1 (₹)	2021 On June 30 (₹)
Costs of raw materials	30,000	25,000
Costs of work-in- progress	12,000	15,000
Cost of stock of finished goods	60,000	55,000

Transactions during six months are:

Purchase of raw material	4,50,000
Wages paid	2,30,000
Factory overheads	92,000
Administrative overheads	30,000
Selling & Distribution overheads	20,000
Sales	9,00,000

Prepare Statement of cost and profit showing various divisions of cost. (Marks:12½)

P.T.O

Q.10 The monthly budgets for manufacturing overheads of a concern for two levels of activity were as follow:

Capacity	60%	100%
Budgeted Production (Units)	<u>600</u>	<u>1,000</u>
	(₹)	(₹)
Wages	1,200	2,000
Consumable Stores	900	1,500
Maintenance	1,100	1,500
Power and Fuel	1,600	2,000
Depreciation	4,000	4,000
Insurance	<u>1,000</u>	<u>1,000</u>
	<u>9,800</u>	<u>12,000</u>

You are required to :

- I. Indicate which of the items are fixed, variable and semi variable;
- II. Prepare a budget for 80% capacity; and

(Marks:12½)

PART-C (MANAGEMENT ACCOUNTING)

(Attempt any two questions)

Q.11 From the following Profit & Loss Account compute the funds from operations.

Profit and Loss Account

	₹		₹
To Salaries	5,000	By Gross profit b/d	1,000
To Rent	2,000	By Discount	5,000
To Depreciation	1,000	By Interest on investment	4,000
To Preliminary expenses	2,000	By Net loss	5,000
To Loss on sale of Land	5,000		
	15,000		15,000

(Marks: 10)

Q.12 From the following information, calculate Cash Flows from Financing Activities:

	31 st March, 2021 (₹)	31 st March, 2020 (₹)
Equity Share Capital	5,00,000	4,00,000
10% Preference Share Capital	-	1,00,000
12% Debentures	2,00,000	-

Additional Information:

- i. Equity shares were issued at a premium of 10%.
- ii. 10% Preference shares were redeemed at a premium of 5%.
- iii. 12% Debentures were issued at a discount of 2%.

- iv. Interest paid on debentures ₹24,000.
- v. Dividend paid on preference shares ₹10,000.
- vi. Interim dividend paid on equity share capital ₹20,000.

(Marks: 10)

Q.13 From the following statement of Profit and Loss of ABC Ltd., prepare a comparative statement of profit and loss.

Particulars	31 st March 2021 (₹)	31 st March 2020 (₹)
I. Income		
Revenue from operations	22,00,000	20,00,000
Other Income	40,000	40,000
Total Revenue	22,40,000	20,40,000
II. Expenses		
Purchase of stock-in-trade	17,00,000	16,00,000
Change in Inventories	80,000	60,000
Employees Benefit Expenses	70,000	60,000
Finance Costs	50,000	50,000
Depreciation	20,000	15,000
Other Expenses	50,000	35,000
Total Expenses	19,70,000	18,20,000
III. Profit Before Tax (I-II)	2,70,000	2,20,000
Less: Tax	81,000	66,000
IV. Profit After Tax	1,89,000	1,54,000

(Marks: 10)

- 060 -

HARYANA POWER UTILITIES DEPARTMENT ACCOUNTS EXAMINATION
(December 2021)

SECTION OFFICER - PART -II
PAPER - VII

TIME ALLOWED: 3 HOURS

MAXIMUM MARKS : 100

PART - A (MARKS: 30)

Q.No. 1 (FOR HPGCL Candidates)

Take necessary action in respect of the following:

- (i) Schedule of Standard Prices or Charges is termed as (Fill-in-Blank)
- (ii) Tariff determination with respect to supply of electricity by a generating company to a distribution licensee, transmission of electricity, wheeling and retail sale of electricity are the only functions of the Commission.
- (iii) Transmission loss has two components i.e. inter-state transmission losses (incurred in wheeling power from out of the state generating resources and intra state transmission losses (losses taking place within the state). Which is more important to determine Volume of Power available for sale? Comment
- (iv) The objectives of designing an appropriate tariff structure are many but does not include Sustainability, efficiency and equity. (True/False)
- (v) The Haryana Electricity Commission has the Power to provide punishment and impose penalties in certain cases. Comment on the circumstances and the amount of penalty it can impose.

(Marks 5*1=5)

Q.No. 2

- (a) What are the various components which are considered while computing working capital requirements, for a coal based Thermal Generating Stations and the Hydro Power Stations, in case of generating companies?
- (b) A generating company is required to file, in respect of its business, a capital investment plan along with the MYT petition with the Commission for its approval. What does it include? Explain briefly the purpose of such investments.

OR

What is ARR? What are the provisions for filling ARR with the HERC? Is it obligatory for the licensee to file ARR within some stipulated period? Does it include support for licensee's view of its aggregate revenue requirement? Also state the prescribed forms for submitting information related to Capital Base, Reasonable Return, Expenditure, Non-tariff Income and Revenue Requirement.

(Marks - 15)

Q.No. 3

Throw light on the philosophy adopted by the HERC in designing an appropriate tariff structure to achieve its main objectives?

(Marks - 10)

P-T-0

Q.No. 1

(FOR UHBVNL/DHBVNL Candidates)

Take necessary action in respect of the following:

- (i) Schedule of Standard Prices or Charges is termed as (Fill-in-Blank)
- (ii) Tariff determination with respect to supply of electricity by a generating company to a distribution licensee, transmission of electricity, wheeling and retail sale of electricity are the only functions of the Commission.
- (iii) Transmission loss has two components i.e. inter-state transmission losses (incurred in wheeling power from out of the state generating resources and intra state transmission losses (losses taking place within the state). Which is more important to determine Volume of Power available for sale? Comment
- (iv) The objectives of designing an appropriate tariff structure are many but does not include Sustainability, efficiency and equity. (True/False)
- (v) The Haryana Electricity Commission has the Power to provide punishment and impose penalties in certain cases. Comment on the circumstances and the amount of penalty it can impose.

(Marks 5*1=5)

Q.No. 2

- (a) What are the various components which are considered while computing working capital requirements for wheeling of electricity and for retail supply of electricity, in case of distribution licensee?
- (b) A distribution licensee is required to file, in respect of its business, a capital investment plan along with the MYT petition with the Commission for its approval. What does it include? Explain briefly the purpose of such investments.

OR

What is ARR? What are the provisions for filling ARR with the HERC? Is it obligatory for the licensee to file ARR within some stipulated period? Does it include support for licensee's view of its aggregate revenue requirement? Also state the prescribed forms for submitting information related to Capital Base, Reasonable Return, Expenditure, Non-tariff Income and Revenue Requirement.

(Marks - 15)

Q.No. 3

Throw light on the philosophy adopted by the HERC in designing an appropriate tariff structure to achieve its main objectives?

(Marks - 10)

Q.No. 1

(FOR HVPNL Candidates)

Take necessary action in respect of the following:

- (i) Schedule of Standard Prices or Charges is termed as (Fill-in-Blank)
- (ii) Tariff determination with respect to supply of electricity by a generating company to a distribution licensee, transmission of electricity, wheeling and retail sale of electricity are the only functions of the Commission.
- (iii) Transmission loss has two components i.e. inter-state transmission losses (incurred in wheeling power from out of the state generating resources and intra state transmission losses (losses taking place within the state). Which is more important to determine Volume of Power available for sale? Comment
- (iv) The objectives of designing an appropriate tariff structure are many but does not include Sustainability, efficiency and equity. (True/False)
- (v) The Haryana Electricity Commission has the Power to provide punishment and impose penalties in certain cases. Comment on the circumstances and the amount of penalty it can impose.

(Marks 5*1=5)

Q.No. 2

- (a) What are the various components which are considered while computing working capital requirements, in case of transmission licensee?
- (b) A transmission licensee is required to file, in respect of its business, a capital investment plan along with the MYT petition with the Commission for its approval. What does it include? Explain briefly the purpose of such investments.

OR

What is ARR? What are the provisions for filling ARR with the HERC? Is it obligatory for the licensee to file ARR within some stipulated period? Does it include support for licensee's view of its aggregate revenue requirement? Also state the prescribed forms for submitting information related to Capital Base, Reasonable Return, Expenditure, Non-tariff Income and Revenue Requirement.

(Marks - 15)

Q.No. 3

Throw light on the philosophy adopted by the HERC in designing an appropriate tariff structure to achieve its main objectives?

(Marks - 10)

P.T.O.

PART – B (Marks : 35)

Q.No.4 Take appropriate action in respect of the following:

- (i) The Chairman of a Company enjoys supreme authority in the conduct of business at a meeting as long as he is in the..... (Fill-in-Blank)
- (ii) Resolution to exempt any director from retiring at the age of 65 years, requires a special notice. (True/False)
- (iii) In years of No Profits or inadequacy of profits, a sum not exceeding Rs..... may be paid to all the managerial personnel with the approval of the Central Government. (Fill-in-Blank)
- (iv) If the Articles allow, to cast vote in addition to the original vote exercised by him as a member, in the event of a tie. i.e if the votes in favour and votes against are exactly equal, who may cast his decisive vote to decide the issue. Comment
- (v) The actual management of the company is carried out by the electedof the owners in accordance with the policy supposedly approved by them. (Fill-in-Blank)
(Marks 5*1=5)

ATTEMPT ANY THREE OUT OF QUESTION NO(s) 5, 6, 7, 8

Q.No. 5 Define the following

- (i) Vacation of Office by Directors
- (ii) Directors holding Place of Profit
- (iii) Contracts in which the Directors have an interest
- (iv) Formal Motions
- (v) Shareholders' meetings and its kinds

(Marks - 5*2=10)

Q.No.6

Define 'Remuneration'? Why remuneration is paid to directors? What does it includes? What remuneration is payable to the directors in case of inadequacy of profits of any company? If any director draws or receives remuneration in excess of the limits prescribed, can recovery be waived off by the Company?

(Marks - 10)

Q.No.7

- (a) The proper composition of an effective and constructive Board of Directors is an important responsibility of the promoters. What are the various important issues which may require the attention for the promoters while constituting the board of Directors?
(Marks - 7)
- (b) Explain the relevant provisions under Companies Act regarding small shareholders' director?
(Marks - 3)

Q.No. 8

-5-

The Board of Directors of the Company is recognised by Law as the highest organ of Top Management and is therefore assigned a key role in providing direction to the company leading to the realization of its objectives. Explain? What are the various powers generally given to the Board in this capacity?

(Marks - 10)

PART - C (Marks : 35)

Q.No.9 Take appropriate action in respect of the following:

- (i) There are two type of problems to the establishment of a new enterprise. State what are these problems?
- (ii) A partner of a partnership firm cannot transfer his share to any outsider without the consent of other partners. (True/False)
- (iii) A Company cannot be formed by mutual agreement and private agreement. Comment.
- (iv) The financial function of management is responsible for generating and building up surpluses and reserves for expansion and growth. (True/ False)
- (v) State any three sources of raising finance for medium term through raising of borrowed capital method.

(Marks 5*1=5)

ATTEMPT ANY THREE OUT OF QUESTION NO(s) 10, 11, 12, 13

Q.No. 10

The Business Systems cannot be studied without reference to the Economic Systems, in which the firm has to work/function. Explain the term Business Systems with reference to various Economic Systems?

(Marks - 10)

Q.No. 11

Define briefly the following:

- (i) Factoring
- (ii) Requisites of a sound motivational system
- (iii) Lateral or Sideward communication Vs. Gestural communication
- (iv) Ploughing back of profits
- (v) Gossip Chain Vs. Cluster Chain

(Marks - 5*2=10)

Q.No. 12

- (a) The leadership style in a particular situation is determined by the leader's personality and other qualities. Explain and define the various leadership styles giving at least two main advantages and disadvantages of each?
- (b) What is Taylor's 'Mental Revolution'? What are its implications? How it works on the part of the management and the Workers?

(Marks - 10)

P.T.O

Q.No. 13

- (a) Define the term 'watered capital' and 'Over-Capitalisation'. What is the distinction between 'Over-Capitalisation' and 'Watered Capital'?
- (b) A man is wanting animal, he continue to want something or the other. Explain and Classify human needs with reference to Abraham Maslow's hierarchy of human needs.

(Marks - 10)

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION FOR S.O. PART-II :

PAPER - VIII
(DECEMBER 2021)

Time Allowed : 3 hours

Max. Marks : 100

PART - A (COMMERCIAL AUDITING)

SECTION - 1

1. Object type questions:
- a) Auditor should use specific for vouching cash payments, receipts, purchases and sales etc.
 - b) An audit programme must be prepared before..... of an audit.
 - c) ICAI has issued..... Engagement and Quality Control Standards Covering various topics relating to audit and others engagements.
 - d) Full form of GAAS
 - e)auditor is appointed by the BOD to carry out internal audit function.
 - f) To detect.....income, investigation is done on behalf of Income Tax authorities for tax liabilities.
 - g) In 2020-21 in case of a professional, tax audit would be required, if gross receipts in the profession exceed Rs.....
 - h) Propriety audit is meant to cover examination of.....aspects of transactions etc.
 - i) The main objective of internal check is to minimise the possibility of error,..... and irregularity.
 - j) The main purpose of management audit is to evaluate the management team in its effectiveness to work in the interests of
- (Marks : 10x1=10)**

SECTION - 2

(Attempt any FOUR questions. Each question carries 10 marks)

2. Discuss the need and scope of management audit.
3. What is propriety audit? Problems in this type of audit arise mainly because of its distinct nature. Discuss.
4. Describe the important points to be considered by Tax Auditor while furnishing the particulars in Form No. 3CD.
5. What do you mean by verification and valuation of assets and liabilities? What are the objectives of such verification and valuation?
6. Briefly explain the following:
 - i) Auditing of cash transactions
 - ii) Audit notes

PART-B (COMPANY AUDITING)

SECTION - 1

7. Objective Type Questions:
- a) BOD may fix remuneration ofauditor appointed by it.
 - b) The disqualification of auditors have been given in Section.....
 - c) In case of a Government Company first auditor is appointed by CAG withindays from the date of registration.
 - d) An auditor's report is a document containing the auditor's .. opinion on whether a company's financial statements comply with.....
 - e) A cost auditor has to be appointed within..... days from the starting of financial year, where such audit is applicable.
- (Marks: 5x1=5)**

P.T.O.

SECTION - 2

(Attempt any TWO questions from this Section, carrying 12½ marks each)

8. Discuss the procedure for the appointment of a cost auditor.
9. Write a detailed note on audit by CAG of Govt. Companies as per Section 139 and 143 of the Companies Act, 2013.
10. Section 141(3) lays down the criteria which disqualifies a person from acting as an auditor of a company. In the light of this discuss disqualifications under:
 - a) Absolute disqualification;
 - b) Disqualification pertaining to relationship and
 - c) Disqualification pertaining to conflict of interest.

PART-C

11. Make a précis and suggest a suitable heading:

There's an Arabic Bedouin maxim. "Abuses are signs that the bond is deep and strong". Similarly, a long North African proverb of Tunisia states that "those who don't abuse occasionally are as dry as a piece of wood in the desert. They die friendless".

Now this is the most interesting proverbial observation that those who don't abuse, die friendless. Utter this saying before any true-blue Haryanvi or Punjabi and he'll latch onto it because in northern India, abuses are like oodles of ketchup on the food of conversation.

Abuses and cuss words may unsettle a refined and urbane human being, they're indeed the spices of life, informal closeness and bonhomie. British linguist Sir David Crystal believes that abuses are the essence of a language. When a child learns a new language or even an adult tries to pick up a new tongue, the abuses of that language are the first words we unknowingly learn and assimilate in our linguistic consciousness and that stay with us till we go to meet our Maker.

Urdu poet Rafiq Kanpuri was apprehensive that, "*Dushnaamiyon ka iss qadar maanoos hoon/Allah ke saamne bhi muh kholne se darta hoon*" (I'm so inured to explicit words that I'm apprehensive of speaking before God).

"Abusive language is bad but abuses once in a blue moon are acceptable." Frank Moraes, father of poet Dom Moraes, wrote this years ago. Occasional abuses are indeed acceptable and at times, even desirable, depending upon the intensity and connotation of it.

One reason of Sanskrit becoming a dysfunctional language is that it had no abuses. The pristine Sanskrit was bereft of objectionable words. Classical Persian was about to face the same fate, thanks to the timely acceptance of certain abuses borrowed from Arabic. It's worthwhile to mention that myriad abuses of all hues and shades can be found in the corpus of Arabic language which is exceedingly rich in texture and semantics.

Some subtle and suggestive abuses enrich that language. For example, a highly cultured Urdu-speaking person may abuse in this way and it's no exaggeration. Yours truly himself heard this in Lucknow when an angry man at Hazari Ganj, Lucknow, abused someone: "*Aapne is se zyada kuchh kaha toh hum aapki ammi ki shaan mein gustakhi kar jayenge*".

Rather than take such a long and circuitous route, a north Indian would have used an emphatic abuse that would have served the purpose instantaneously.

Abuses are a part of our social and linguistic culture. Though one must shun them, casting aspersion on abuses is an over-reaction.

(Marks: 10)

12. Write a letter to the Commissioner, M.C. Chandigarh, highlighting the menace of stray dogs in your locality. (Marks: 10)

**HARYANA POWER UTILITY
DEPARTMENTAL ACCOUNTS EXAMINATION
S.O. PART –II, DECEMBER 2021**

PAPER - IX

(COMPANY LAW AND INDUSTRIAL LAWS)

Time Allowed: 3 hours

Max. Marks : 100

PART – A (COMPANY LAW)

1. Objective Type Questions:
- Section..... of the Companies Act, 2013 describes the importance of MOA.
 - Table.....deals with AOA of a Company limited by guarantee and having share capital.
 - Not more than..... days shall intervene between two consecutive board meetings.
 - Special resolutions are also calledresolutions.
 - Section.....of Companies Act 2013 deals with remuneration of the Directors.
- (Marks: 5x1=5)**
2. MOA is a document that regulates the company's external affairs and complements the AOA which cover the company's internal constitution. In the light of this statement, discuss the significance of MOA. **(Marks: 10)**
3. A company can alter its AOA, by way of addition, deletion, modification, substitution or in any other way, only if it wants, as per Section 14 of Companies Act, 2013. Discuss various steps involved in it. **(Marks : 10)**

OR

Explain the following:

- Annual returns as per Section 92
 - Constitution of audit committee
 - Fixed and floating charge
4. Discuss the provision of Companies Act, 2013, as amended upto date, in respect of unpaid dividend.

(Marks: 5)

PART – B (INDUSTRIAL LAWS)

5. Objective Type Questions:
- Section 65 of the Factories (Amendment) Bill, 2016 seeks to increase the number of overtime hours to..... in a quarter in public interest.
 - Section 21 of the Factories Act, 1948 deals with..... of machinery.
 - Industrial Relations Code, 2020, introduced more conditions for workers to.....
 - Section.....of Industrial Disputes Act, 1947 is in respect of right of workmen laid off for compensation.
 - Effective September 11, 2012, the wages ceiling under Payment of Wages Act, 1936 was increased to an average wage ceiling of INR.....per month. **(Marks: 5x1 =5)**
6. Section 5 of Industrial Disputes Act provides for the appointment of Conciliation Board for the settlement of important and complicated matters. In this context, discuss the duties of this Board, as per Section 13 of the Act. **(Marks : 10)**
7. Discuss the provisions relating to labour welfare as per Factories Act, 1948, as amended upto date. **(Marks: 10)**

OR

Define the term wages under Payment of Wages Act, 1936. What is included and what is not included in this term?

8. Explain very briefly the position of lay-offs in the context of COVID-19. **(Marks: 5)**

PART -C (OTHER LAWS)

9. Objective Type Questions:
- a) In case of service industry, tax invoice shall be issued within..... days of rendering of service in other than banking institutions.
 - b) Section 73 of Indian Contract Act is in respect ofof contract
 - c) RIT Act, 2005 commenced on.....
 - d) As per the latest update on bonus, the ceiling has been raised to Rs.....
 - e)means the liability to pay tax rests on the recipient of supply of goods or services, only on special categories of supply. **(Marks: 5x1=5)**
10. Discuss the main recommendations of 45th GST Council meeting held on September 17, 2021. **(Marks: 10)**
11. Define a contingent contract as per Section 31 of the Indian Contract Act, 1872. Discuss the essentials of contingent contracts. **(Marks: 10)**
12. Ms. Jyoti is a marketing manager in XYZ Ltd. She gives you the following particulars :
- | | | |
|--------------------|---|-------------------------------|
| Basic salary | : | Rs. 65,000 p.m |
| Dearness Allowance | : | Rs. 22,000 p.m. |
| | | (30% for retirement benefits) |
| Bonus | : | Rs. 17,000 p.m. |
- Her employer has provided her with accommodation on 1st April, 2019 at a concessional rent. The house was taken on lease by XYZ Ltd. for Rs. 12,000 p.m. She occupied the house on 1st Nov. 2019. Rs. 4,800 p.m. is recovered from her salary. The employer gave her a gift voucher of Rs. 8,000 on her birthday. Sh. contributes\ 18% of her salary (basic pay + D.A.) towards recognized PF and the company contributes the same amount. The company pays medical insurance premium to effect insurance on the health of Ms. Jyoti Rs. 18,000. Motor car owned by the employer (cubic capacity of engine exceeds 1.60 litres) provided to her from 1st Nov. 2019, which is used for both official and personal use. Repair and running expenses Rs. 50,000 were fully met by the company. The motor car was self-driven by the employee.
- Compute the income chargeable to tax under the head 'Salaries' in the hands of Ms. Jyoti, for the assessment year 2020-21.

(Marks: 15)
