

HARYANA POWER UTILITY

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

November, 2021

PAPER- I:

WORKS ACCOUNTS

Time Allowed: 3 Hours

Max. Marks: 100

QUESTION 1: Post the following transactions in the Cash Book of Executive Engineer, 'X' Division for the month of November, 2020 and close the Cash Book giving analysis of cash balance:

		<u>Rs.</u>
1.11.2020	Opening Balance:	
	(i) Notes and Coins	6140
	(ii) Service Stamps (Postage)	200
	(iii) Revenue Stamps	60
	(iv) Cheque in favour of M/S Ram & Co. dtd. 28.10.2020	8000
	(v) Cheque dtd. 26-10-2020 received from Executive Engineer 'B' Division	10000
	(vi) Deposit at Call Receipts	5000
	(vii) Fixed Deposit Receipts (payable after 6 months)	5000
	(viii) Self Cheque	1000
2.11.2020	(i) En-cashed self cheque .	
	(ii) Remitted cheque received from 'B' Division	
	(iii) Conveyance charges paid to cashier	150
	(iv) Revenue stamps converted to cash	
5.11.2020	Paid 1 st . Running Account Bill to M/S R.N.Yadav & Sons for construction of boundary wall (Total Estimate for Rs.4,50,000):	
	(i) Value of work done	200000
	(ii) Stipulated material recovered	5000
	(iii) Hire charges of concrete mixture is Rs.20000, out of which Rs.8000 already debited to contractor's account	
	(iv) Amount with-held	5000
	(v) Security Deposit, Income Tax, GST and Labour Cess at the prescribed rates.	
9.11.2020	(i) Received a cheque of Rs.8000 from M/S Amar & Co. for amount outstanding in Misc. Work Advance	
	(ii) Remitted the above cheque into bank	
10.11.2020	Issued temporary advance to Asstt. Engineer 'A'	10000
12.11.2020	Issued permanent Imprest to Asstt. Engineer 'B'	5000
13.11.2020	Cheque dated 11.9.2020 already issued in favour of M/S Bansal & Co. is received back in damaged condition for which a fresh cheque issued for Rs. 500000.	
14.11.2020	Bank intimated that cheque deposited on 9.11.2020 dishonoured	

P.T.O.

18.11.2020	Asstt. Engineer 'A' rendered account of temporary advance as under:	
	(i) Payment to work-charged staff	8550
	(ii) G.P. Fund recovered	1300
	(iii) Unpaid wages returned in cash	150
25.11.2020	Asstt. Engineer 'B' rendered account of Permanent Imprest as under:	
	(i) Misc. Payment to annual repair and maintenance of Krishi Bhawan	4000
	(ii) Conveyance charges paid to work-charged staff chargeable to Annual Repair and Maintenance of Shastri Bhawan	1000
	(iii) Imprest recouped by a cheque and raised to Rs.10000.	
26.11.2020	Cash in Chest counted by Executive Engineer as a surprise check and found Rs.1020.	
28.11.2020	(i) Security deposit for the work of renovation in toilet is refunded to M/S Amar & Co. Total security deposit was Rs.10000, out of which Rs.2000 is outstanding against the contractor for Annual Maintenance and Repairs of Krishi Bhawan.	
	(ii) Cheque drawn for the salary of staff as under:	
	(a) Gross amount of the Bill	575000
	(b) House rent recovery	15000
	(c) Income Tax	7500
	(d) GIS	1000
	(e) Motor Car Advance	40000
	(f) Amount short drawn as unpaid salary lying in Chest	15500
30.11.2020	All Miscellaneous receipts counted and deposited into Bank.	

(Marks 35)

QUESTION 2: What is meant by Charged Expenditure? Also intimate the various expenditures which is considered as Charged.

(10 Marks)

QUESTION 3: Please explain briefly Scope of an Audit? Which are the basic principles governing an audit?

(10 Marks)

QUESTION 4: State briefly the distinctive features of Public Works accounts. Bring out clearly how the Public Works System of accounts differs from the accounting system of other Civil Departments?

(10 Marks)

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

(10 Marks)

QUESTION 6: "The functions of the Divisional Accountant are three-fold." Amplify the statement.

(10 Marks)

QUESTION 7: 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 should also be mentioned:-

- i) To write off actual losses of Stock and T&P articles shortage/breakage in transformer.
- ii) To sanction and make purchase of Office furniture from Super Bazar or Govt. Approved source or Co-operative stores or market on hand quotation.
- iii) To sanction expenditure on service postage stamps/public postage stamps.
- iv) To convey administrative approval for the construction of residential buildings outside transmission Projects except buildings required to be constructed as per norms for new sub-station.
- v) To sanction expenditure on compensation/ex-gratia payment to unauthorised employees of the NIGAM.

(15 Marks)

HARYANA POWER UTILITIES

Departmental Accounts Examination for Ministerial Establishment (.....^{Nov.} 2021)

PAPER-II

TIME ALLOWED : 3 Hours

MAX. MARKS: 100

PART-A (Marks-80)

Q.No. 1 Take action in respect of the following:

- (i) Mr. 'A' was transferred from Station A to Station B. He taken 35 days more on the journey than the time admissible under the rules for joining. When asked he informed that he fallen sick on the journey. Comment.
- (ii) A permanent Government Employee shall retain a lien on a regular post while working on a tenure post. (True/False)
- (iii) The competent authority failed to review his subsistence allowance and pass specific orders upto 30-06-21, in the case of Mr. Ajay, who was suspended on 12-12-20. Comment.
- (iv) It is not necessary to create new posts to accommodate the direct recruit since treating the period as duty is by itself a sufficient in this regards. (Fill-in-Blank)
- (v) The nomenclature of the ACP pay scale can be changed to functional pay scale in some circumstances. When? Comment. **(Marks-5*1=5)**

Q.No. 2

- (a) Mr. 'A' and 'B' initially joined service as Clerk and Mr. 'A' being senior. After qualifying shorthand test Mr. 'B' was promoted as Steno-typist and thereafter to the post of Junior Stenographer. In the meantime Mr. 'C' joined the post of Junior Stenographer directly, before the promotion of Mr. 'B' as Junior Stenographer. Two vacant posts of Assistants are to be filled by promotion amongst Clerks/Steno-typists/ Junior Stenographers on inter-se seniority. Who shall be promoted as Assistant and how his pay shall be fixed. There should be no anomaly between junior and senior. Explain giving reference of the relevant Rules?
- (b) Define 'same post'. Explain, the Rules relating to fixation of Pay on re-employment by promotion on the same post after reversion, as prescribed under Haryana Civil Service Rules, 2016. **(Marks: 2*5=10)**

P.T.O.

NOTE: Attempt any TWO Questions out of Q.No. 3 to 5 (Marks-10+10=20)

Q.No. 3

- (a) What type of Leave can be granted to a permanent Government employee, in advance, when no earned or half pay leave is available in his credit? Explain. Also explain under what circumstances Leave is not granted to the employee?
- (b) Can the nature of leave due and applied for by a Government employee, be altered or converted, retrospectively, into another? If yes, under what circumstances? If no, explain the circumstances?
- (c) Explain wilful absence? When a Government employee is treated as wilful absent under the Leave Rules?
- (d) Explain Rule regarding grant of half pay leave and Leave preparatory to retirement, to a Government employee. Who is competent to grant such leave?

(Marks: 4* 2.5 =10)

Q.No. 4

- (a) Explain the Rule if a Government employee do not join his post within the joining time admissible under the Rules?
- (b) 'A' an employee, whose headquarters is at Panchkula, has been asked to make over charge of his post at Rohtak. He was to join at Panipat. Is he entitled for any joining time? Calculate if there is a Saturday and Sunday in the next 10 days and make over the charge in the forenoon.
- (c) A Government employee during transit from Panchkula to Panipat availed leave for two days. He requested the administration to cut short his joining time. What are the Rules as prescribed under Haryana Civil Services Rules, 2016.
- (d) The post of Mr Subash was abolished. But he was offered a Lower post with his consent, before abolishing his post. As per Rule can he avail joining time in this case.

(Marks: 4* 2.5 =10)

Q.No. 5

- (a) Explain the circumstances under which the notional benefit of past qualifying service is not considered towards increment? Is this benefit is admissible in some cases? Explain.
- (b) How the pay of a government Employee is fixed on his first entry into service, where the pay scale of the post is upgraded from 01-01-2006 involving change in pay band? Is it fixed differently, if the pay structure is modified from a date after 01-01-2006? If yes, how it is to be fixed? **(Marks: 2*5 =10)**

Q.No. 6 Take appropriate action in respect of the following:

- (i) A Government employee/pensioner (DOB- 1-8-2016) attained the age of 80 years as on 1-8-2016. He received his basic pension of Rs. 50000/- regularly without fail. He was paid pension @ 60000/- w.e.f. 2-8-2016. Is this in order? Comment.
- (ii) A Government employee was declared unfit by the medical board, for the service which he was doing. He was retired on invalid pension. Is the course of action permissible under Rules? Comment
- (iii) The entire service rendered by an employee as work charged whether part time or portion of the day, shall be qualified towards pension. (True/False)
- (iv) A Government employee retired with a view to draw pension in addition to pay in any Haryana Government Department. Is it in order? Comment **(Marks-4*1=4)**

Q.No. 7

- (a) What is the procedure for calculation of Interest on GPF? Whether interest is payable for the month in which, if lump sum, subscription is recovered from the pay on re-instatement after suspension with full pay and allowances? **(Marks – 4)**

P.T.O.

(b) Calculate Interest on GPF from the given particulars:

(Amount in Rupee)

1	Opening Balance as on 01-04-2018	225980
2	Monthly Subscription	5000
3	Arrears of DA deposited on 06-06-2018	3300
4	Advance for daughter's betrothal ceremony paid on 28-11-2018 (to be recovered @ Rs. 1250 p.m in 20 instalments)	25000
5	Recovery of Advance (Refundable) from the salary of December, 2018	1250
6	Arrear of DA deposited on 01-02-2019	3560
7	Withdrawal on 04-03-2019 for higher education of son	30000
8	Rate of Interest during the financial year 2018-19	8.70% p.a.

(Marks – 6)

NOTE: Attempt any TWO Questions out of Q.No. 8 to 10 (Marks-8+8=16)

Q.No 8 Please comment on the followings:

- (i) Whether a Government employee can have two GPF Account numbers? Support your answer stating the circumstances, if yes. But if no, give reasons.
- (ii) If GPF payment when becomes payable to a Government employee is not taken within six months, the authority should remit the amount payable, through demand draft. Do you agree? What is the liability/responsibility of the departmental authority in such cases?
- (iii) The amount of subscription once fixed cannot be changed during the financial year by the subscriber. State if there is any exception to this rule?
- (iv) Whether it is mandatory for the subscriber to subscribe to the fund during the period of his suspension or when on leave or on extra ordinary leave for part of the month?

(Marks: 4* 2 = 8)

Calculate amount of pension admissible to a Government employee, as per pension rules, in all the following cases:

(a) Qualifying service = 22 years, 17 years 9 months and 2 days, 15 years 2 months and 18 days, 12 years 2 months and 27 days

(b) Last Emoluments = 5000 + 1300 GP, 11500 + 3200 GP, 24000 + 5400 GP, 30000 + 7600 GP, 52000 + 12000 GP + 25% NPA

(Marks - 8)

Q.NO. 10

(a) Under what circumstances additional pension and family pension are not paid to a Government employee? (Marks - 2)

(b) What would be the last emoluments, in the following circumstances, of a Government employee on the date of his retirement:

(a) if on leave and increment is due between the period of leave and the date of retirement

(b) if punished with withholding of a series of last increments with/without cumulative effect

(c) If under suspension

(d) If wilful absent from duty pending final decision

(Marks - 6)

Q.No. 11

(a) What do you mean by Travelling Allowance? What does it include? Whether it includes any kind of Permanent Travelling Allowance also? Also Offer your Comments on the drawl of false TA claims?

(b) An employee of Grade-III, entitled to travel by Air/Economy Class/ AC Chair car/ AC Bus/ AC Taxi, while going on tour to Panipat performed journey by own scooter. He claimed at the rate of Rs. 16/- per KM of journey actually performed. His claim was rejected though he offered to restrict his claim to his entitlement being connected by Rail. Comment giving reference of Rules, whether his claim has been rightly rejected?

(c) Offer your comments with reference to Rules, on performance of Local Journeys and Journey within a radius of 20 Kms. What is admissible to an employee of Grade -III in such cases?

(d) Comment on the admissibility of re-imburement of hotel charges for stay in a accommodation being run on commercial lines while on tour within Haryana and Chandigarh? What DA is admissible if in a hotel bill, lodging charges include boarding charges?

- (e) Who is responsible for the salary, travelling allowance and other expenses incurred by a Government employee, who has been summoned to give evidence as an expert witness? Also offer your comments on the admissibility of TA and on period of absence, in case, if he is summoned by the Court for any reason other than a criminal or civil case, to give his evidence? **(Marks: 5*3=15)**

PART -B (Marks-20)

Q.No. 12 Take action in respect of the following:

- (a) If anyfor which there is no relevant file have to be put up for orders such must come up in a flying cover with separate noting sheets, while dealing with inward letters. (Fill-in-Blank)
- (b) Casual leave for a day following a holiday for ill health must be supported by a Medical Certificate. (True/False)
- (c) Due to some emergent circumstances, an officer has to quit the work to which he was posted. Nobody is ready to take charge, to enable the officer to proceed to attend his emergency. Comment with respect to Rule under PWD Code.
- (d) When references are forwarded officially by a superior officer, the must be treated as like any other official communication. (Fill-in-Blank)
- (e) Loans and Advances are usually made on the condition that Instalments paid before the due date will be taken entirely to PRINCIPAL unless, of course, any interest for a preceding period is not overdue. (True/False) **(Marks: 5*1=5)**

Q.no. 13

- (a) Who is responsible to supply requisite information for the preparation of Annual Administration Report in the Head Office to the General Section? Is there any time line fixed for submission of such information to General Section and to Government? What is included in the Report to be submitted by Accounts Officers?
- (b) A Government employee/retiree/pensioner died on 15-4-21 at 02 hours before sunrise, when some payments of arrears were due to the deceased. After 20-5-22, his wife filed a claim with the Controlling Officer of the deceased for payment of pension from 1-4-21 to 15-4-21 and for the due arrears. What are the rules as prescribed under PFR, in this regards. Who is competent to sanction such payments? **(Marks: 7.5*2=15)**

HARYANA POWER UTILITIES

DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

PAPER III

Session November, 2021

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

PART -A

Note: -Q No. 1 and 6 compulsory and attempt any three questions from Q No. 2 to 5

Q No. 1 Answer the following briefly:-

- (i) Who is the in-charge of the key of binder's and whether he is required to send its acknowledgement to any higher authority, if so to whom?
- (ii) Define lapse of consumer's security Deposit
- (iii) For which purpose Stores Return Warrant and Transfer entry order (EB Form CA 9) and Stores Transfer Warrant and Transfer Entry Order (EB form CA-10) is used.
- (iv) How the accuracy of the postings of consumer's ledger is ensured?
- (v) Theledger should be written up immediately a transaction of aor of anof stock takes place. (Fill in the blank with appropriate words).

(Marks 2x5= 10)

Q No. 2 What are the instructions which will be followed for conducting the audit of Consumer's accounts? Also explain the procedure for checking of each and every record with reference to the prescribed books.---

(Marks 10)

Q No. 3(a) What is Sundry charges and Allowance Register? How it is maintained?

Q No. 3(b) Describe the sources of receipt of material in the Store. How this material is accounted for after receiving in the store?

(Marks 5+5=10)

Q No. 4(a) How errors in the T&P accounts are rectified?

Q No. 4(b) State the records which are required to be checked by the Revenue Accountant during Internal Audit of the operation sub division.

(Marks 5+5=10)

P.T.O

- Q No. 5(a) What is the procedure for calculation of Issue Rate in stores and what rate is charged when the material is issued to the work and issued to other departments i.e. local bodies etc.
- Q No. 5(b) Explain the procedure for adjustment of under charges and over charges as per the provisions existing in the Manual of Instructions.
- (Marks 5+5=10)
- Q No. 6(a) Describe the conditions as enumerated in the PWD code on which T&P articles of the Nigam can be hired to other departments, local bodies and bona-fide private individuals by the Divisional Officers.
- Q No. 6(b) Differentiate between the Stock Account and T&P Account.
- (Marks 5+5=10)

PART B

(FOR HVPNL, UHBVNL AND DHBVNL CANDIDATES)

Note: -Q No. 7 is compulsory and attempt any three questions from Q No. 8 to 11

- Q No. 7 Answer the following:-
- (i) For how much length of line, the line service charges are not leviable from the consumers by the licensee?
 - (ii) What type of charges are required to be recovered for change of site of tube-well connection from one place to another which involves disconnection from present site and reconnection on the other site?
 - (iii) For which categories of applicants the following symbol are used
 - (a) PWW
 - (b) RT
 - (iv) Who is empowered to approve the reduction in service line charges of an existing consumer when his service line is tapped off for giving supply to some other consumers as per provisions in Sales manual?
 - (v) A consumer is having a DS connection at his premises. He has opened a shop at his same premises and applied for another NDS connection. Can more than one connection be granted in the same premises? If so, what are the conditions which are to be fulfilled under the provisions of Sales Manual before releasing the connection in the ibid case? Answer should be in one or two lines.
- (Marks 1x5=05)
- Q No. 8 What are the basics principles for conducting audit according to Standard Auditing Practice? Explain in detail.
- (Marks 10)

- Q No. 9(a) What are the duties of SDO (Operation) with respect to consumer's accounts?
- Q No. 9(b) Some time a consumer does not avail of the connection and does not even seem to be prepared himself for taking supply after his works have been started/ completed and he is informed of the Nigam's readiness to give him the said supply. Describe the procedure to be followed to deal with such like cases under the provisions of Sales Manual.

(Marks 05+05=10)

- Q No. 10(a) Describe the procedure to be followed when one of the consumer out of the joint estimate drops out and does not avail the connection.
- Q No. 10(b) Describe the procedure as enumerated in the Sales Manual for disposal of unjustified applications.

(Marks 5+5=10)

- Q No. 11(a) Describe the method of calculating the monthly line Service charges. Also calculate the monthly line Service Charges by assuming any figure of length of line and its cost.
- Q No. 11(b) Describe the procedure as enumerated in the Sales Manual for dealing with cases where the industrial consumer does not avail full sanctioned load initially.

(Marks 5+5=10)

(FOR HPGCL CANDIDATES)

Note:- Question No. 12 is compulsory and attempt any three questions from Question No. 13 to 16.

- Q No. 12 Answer/click the right choice from the following:-
- (i) Audit conducted at the end of the year is known as
(a) Operation audit (b) Efficiency Audit (c) Periodical audit (d) Standard audit
- (ii) What is the purpose of Internal Audit
(a) Meeting the statutory requirement
(b) Meeting the needs of shareholders
(c) Meeting the whims of creditors
(d) Meeting the needs of the management to conduct business more efficient.
- (iii) What is prime Cost?
- (iv) Is it a statutory necessity for maintenance of cost accounting record of all HPGCL units?
- (v) To which industries Multiple Operation Costing is applicable.

(Marks 1*5=05)

- Q No. 13 What are the basics principles for conducting audit according to Standard Auditing Practice? Explain in detail.

(Marks: 10)

Q No. 14 While conducting the audit what points are to be verified according to the provisions of "Manual for Internal Audit" in respect of the following:-

- (i) Store Accounts
- (ii) Fuel Accounting Record

Q No.15. Define and explain the terms (a) Cost Unit (b) Cost Center. Discuss the importance of selecting the suitable cost centers.

(Marks = 10)

Q No. 16(a) Define the meaning of Cost Accounting and give its five features.

Q No. 16(b) What are the techniques of costing for ascertaining cost?

(Marks= 10)

PART C (Regulatory Affairs)

FOR HVPNL CANDIDATES

Q No. 17 What are the components for determination of Tariff for the Transmission Licensee for Transmission Business and SLDC Business according to the HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012? Also define the connection charges.

(Marks 07)

Q No. 18 Describe the functions of Haryana Electricity Regulatory Commission.

(Marks 08

FOR UHBVNL AND DHBVNL CANDIDATES

Q No. 19 What are the components for determination of tariff of the Distribution Licensee for Retail supply business according to of HERC (Terms and Conditions for determination of Tariff for Generation, Transmission, Wheeling and distributions of retail supply under Multi Year tariff framework) Regulation, 2012

(Marks 07)

Q No. 20 Describe the functions of Haryana Electricity Regulatory Commission.

(Marks 8)

FOR HPGCL CANDIDATES

Q No. 21 What components are taken for the computation of Tariff for Hydro Power Plants and on what basis the tariff shall be computed 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.

(Marks 07)

Q No. 22 Describe the functions of Haryana Electricity Regulatory Commission.

(Marks 8)

HARYANA POWER UTILITY
D.A.E. FOR MINISTERIAL ESTT. NOVEMBER, 2021

Time Allowed: 3 Hours

Paper-IV

Max. Marks: 100

PART-1
(Section-A)

Q.1 Objective type questions:-

- a) Prepaid expenses Account is _____.
- b) Bank overdraft means a _____ balance in passbook.
- c) A bill of exchange is called a _____ by one who is liable to pay its amount.
- d) When trial balance does not agree, the difference is transferred to _____.
- e) Bank overdraft is a contingent liability. (T/F)
- f) Interest on drawings is an income for the business. (T/F)
- g) Cash book always shows a _____ balance.
- h) Accounting is always based on a accounting equations. (T/F)
- i) Under the fixed installment method, depreciation is calculated on _____ of the asset.
- j) Journal is a book of secondary entry.(T/F)

(Marks: 10X1=10)

Q.2 Prepare Trading and Profit and & 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	32,000	Sales Less returns	2,20,000
Purchases Less returns	76,000	Sundry creditors	30,000
S. Kumar	3,000	Capital	67,800
Wages	15,400	Mortgage and interest to date	15,600
Carriage inwards	2,600	Rent outstanding	1,000
Carriage outwards	1,500		
Salaries	40,000		
Advertisement	9,000		
Trade expenses	4,800		
Rent	12,000		
Establishment	5,400		
Stable expenses	2,100		
Mortgage interest	600		
Sundry Debtors	40,000		
Cash in Hand	2,500		
Machinery	87,500		
Total	3,34,400	Total	3,34,400

Adjustments:-

- 1) Closing stock was 46,000/-.
- 2) Provision for Doubtful Debts be created on sundry debtors at the rate of 5% and a provision for discount on sundry debtors @2%.
- 3) Salary of 3,000/- paid to S.Kumar an employee of the firm, stand debited to his personal account and it is to be corrected.
- 4) A stationary bill for 200/- remains unpaid and unrecorded.

P.T.O.

- 5) Sundry creditors include 10,000/- loan taken from Mr. Jasbir Singh on September 01, 2020 bearing interest @12% P.A.
- 6) Write off 1/3 of advertisement expenses.

(Marks 30)

(SECTION B)

(Attempt any Three Questions)

- Q.3 Prepare a Bank Reconciliation Statement as on 31st October, 2021 from the following particulars:-
- I. Bank Balance as per Passbook 1,06,400/-.
 - II. A number of cheques were deposited into Bank but a cheques of 12,000/- was not credited in the Passbook by 31st, October, 2021.
 - III. Cheques totaling 80,000/- were issued but only cheques for 57,000/- were presented to Bank for payment.
 - IV. The bank had directly collected interest 5,000/- and dividend 8,000/- but these were not entered in Passbook.
 - V. Bank charges 5,00/- were not entered in cash book.
 - VI. It was revealed that a cheque for 7,500/- received from a customer had been dishonored, but no entry was passed in the cash book.

(Marks: 10)

- Q.4 The following balances appear in the books of X limited as on 1st April, 2020:-
- | | |
|------------------------------------|------------|
| Machinery Account | 5,00,000/- |
| Provision for depreciation Account | 2,25,000/- |

The machinery was depreciated @10% P.A on the fixed installment method- the accounting year begins April-March.

On 1st October, 2020, a machinery which was purchased on 1st July, 2017 for 1,00,000/- was sold for 42,000/- and on the same date a fresh machinery was purchased for 2,00,000/-.

Prepare the Machinery Account and Provision for Depreciation Account for the year 2020-21.

(Marks: 10)

- Q.5 The Books of "A" could not be tallied. The accountant transferred the difference in the suspense account. The following mistakes were found later on. Rectify these errors by passing journal entries.

- 1) The purchase of 4,000/- from Sarvan was entered into Sales Book but Sarvan's personal account was rightly credited.
- 2) The sale of 4,300/- to the Hari ram was credited in his account as 3,400/-.
- 3) The sale of old furniture 5,400/- was credited to sales account as 4,500/-.
- 4) Goods worth 1,000/- were taken by the proprietor which was not recorded.
- 5) The sales of 2,960/- to Krishan was entered in Sales Book as 2,690/-.

(Marks: 10)

Q.6 Explain the following:-

On January 01, 2021 Amrik sold goods for 30,000/- to Satish. 50% of the payment was made immediately by Satish on which Amrik allowed a cash discount of 2%. For the balance Satish drew a promissory note in favour of Amrik payable after 20 days. Since, the date of maturity of Bill was a public holiday. Amrik presented the bill on a day, as per the provisions of Negotiable Instrument Act which was met by Satish. State the date on which the bill was presented by Amrik for payment and Journalise the above transactions in the books of Amrik and Satish.

(Marks: 10)

PART-II

(Attempt any three questions. Each question carry 10 marks)

Q.7 Explain the following :-

a) Re-appropriation where not admissible.

(Marks:5)

b) Objects of statement of Excesses and Surrenders.

(Marks:5)

Q.8 Write a detailed note on the responsibility of Head of Departments and Controlling Officers for control over expenditure.

(Marks:10)

Q.9 Define the following:-

a) Charged expenditure

b) New service

c) Administrative approval

d) Contingency Fund

e) Exceptional Grant

(Marks:10)

Q.10 Write a detailed note on the preparation and submission of the Departmental Estimates of Expenditure.

(Marks:10)

2

HARYANA POWER UTILITIES

Departmental Accounts Examination for Ministerial Establishment (.....^{Nov.} 2021)

PAPER-V

TIME ALLOWED : 3 Hours

MAX. MARKS: 100

PART-A (Marks-75)

Q.No. 1

Take appropriate action in respect of the following:

- (i) The accounts of tools and plants sent out for repairs should be reviewed annually and it should be ensured that the articles are returned without delay and in good condition. (True/False)
- (ii) Market rate refers to the Cost per Unit of an article being procured for the division from the public markets at a given point of time and remains static for the whole supply as and when needed by the division. (True/False)
- (iii) All articles of stock not including tools and plants which are not required during following 12 months should be reported to Divisional Officer to take Superintending Officer's orders for their disposal. (Correct/In-correct)
- (iv) The Officers entrusted with the care, should take proper precautions to prevent loss of public stores by fire or other accidents. (Fill-in-Blank)
- (v) The charges under a Account are taken in enhancement of the charges under the major head of expenditure concerned and the receipts in reduction thereof. (Fill-in-Blank)
- (vi) Mistakes noticed in the Monthly Abstracts,, should not be corrected except in accordance with a formal transfer entry or under instructions received from the divisional office.
- (vii) The net surplus or deficit resulting from the periodical revision of rates should be adjusted by making suitable value entries in accordance with the principles

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- (viii) The provisions of Article 127 of Account Code Vol-III – Issues to contractors, does not apply to tools and plants lent temporarily to contractors for use on Government works. Comment Why?
- (ix) Items or balances under the Suspense head 'Misc PW Advances' which become irrecoverable, should not be removed from the accounts. Comment Why?
- (x) A single transfer entry may cover a number of adjustments and provided that all the necessary particulars are set forth in respect of each. (Fill-in-Blank)

(Marks-10*1=10)

Q.No. 2 Define the following:

- (a) Book Transfer
- (b) Rectification of errors
- (c) Supervision charges
- (d) Recoveries for Use of Tools and Plants
- (e) Transfer Entry Books

(Marks- 5*3=15)

NOTE: Attempt any FIVE Questions out of Q.No. 3 to 9

Q.No. 3

Who is responsible for verification of Un-used materials, if a Government Subordinate (Gazetted) direct incharge of a work, is transferred before the close of accounts? Also explain the procedure for verification and instructions to be followed for preparation and submission of requisite Report?

(Marks -10)

Q.No. 4

(a) All transactions of receipts and issues should be correctly recorded in PWA Form -4 with special care for protecting them from loss and fictitious stock adjustments should be strictly prohibited. Explain in detail giving examples?

(Marks -5)

(b) Explain the procedure for completion of Abstract of Stocks Receipts and Issues when received in the divisional office?

(Marks -5)

Q.No. 5

What is the procedure for closing of initial accounts of cash and stores, which are maintained in the Sub-division? What are the various Sub-divisional returns which are prepared monthly, half yearly and yearly and submitted to the divisional office with dates for compilation of monthly accounts? **(Marks -10)**

Q.No. 6

- (a) What are various classes and categories of Public Works Stores? How the expenditure on these different classes of stores is accounted for in the accounts as prescribed under Account Code Vol-III? **(Marks : 5)**
- (b) What is the procedure of dealing with the Report of verification of materials prepared and submitted by the Sub-division, in the divisional office? **(Marks : 5)**

Q.No. 7

- (a) What expedients should be adopted in cases where it is not possible to test check the book balances of any stores during physical verifications of all articles? **(Marks-5)**
- (b) Is it necessary to maintain continuous ledgers for each article of stock? Also explain the various instructions which should be followed where number of articles handled is large? **(Marks-5)**

Q.No 8

- (a) As per Rules prescribed under Account Code Vol-III, the full amount recoverable from the contractors is debited to his account as soon as the materials are delivered to him? What are the objects of these rules? Explain. **(Marks-5)**
- (b) Transfer Entries should receive special attention of the Divisional Officers so that habitual errors and misclassifications in the accounts should not remain unnoticed. Critically examine this statement? **(Marks-5)**

P.T.O

Q.No. 9

- (a) The Divisional Officer should examine each transfer advised to his division for adjustment? Critically examine the above statement? (Marks-5)
- (b) What are the general rules for maintenance of accounts of transactions/items relating to 'Suspense' heads, deposit works and individual transactions relating to Stores as prescribed under Account Code Vol-III? (Marks-5)

PART-B (Marks-25)

Q.No. 10 Take action in respect of the following:

- (i) The Tender Form along with the Terms and Conditions and Annexure 'A' and 'B' should be returned in with each page thereof signed by the tenderer with all required particulars.
- (ii) In all the tenders, the tenderers have quoted variable prices and that too without any ceiling, which created confusion for working out equivalent prices. Comment how these should be worked out?
- (iii) Where the delivery period is within 3 to 9 months and falls within same financial year, the prices quoted should be firm. (True/False)
- (iv) The tender shall not be opened at all in case the is not indicated on the envelope containing tender. (Fill-in-Blank)
- (v) Benefits of delay in inspection and issue of DA/DI would not be allowed to the firms in case the firm offers the material after expiry of scheduled delivery period. (Correct/Incorrect)

(Marks- 5*1=5)

P.T.O.

NOTE: Attempt any TWO Questions out of Q.No. 11 to 13

Q.No. 11

- (a) What do you mean by Purchase Preference? What are the provisions, as prescribed under purchase regulations, relating to allowing purchase preferences? (Marks-6)
- (b) When the contractual obligation of the supplier shall be considered as commenced? (Marks- 2)
- (c) Has the supplier any liberty to revoke his offer once accepted by the purchase department? If yes, explain the circumstances? (Marks- 2)

Q.No. 12

- (a) Under what circumstances the tender received are liable for rejection and /or can be considered as rejected? Provide details. (Marks- 6)
- (b) What are the provisions as prescribed under Purchase Regulations relating to tenders not accompanied by earnest Money? (Marks- 2)
- (c) Under what circumstances, the decision of open/limited tendering can be dispensed with? Explain. (Marks- 2)

Q.No. 13

Define/ Explain the following terms:

- (i) IEEMA PVC or CACMAI PVC
- (ii) Type Test Results
- (iii) Equivalent Prices
- (iv) Risk Purchase
- (v) SPC, WTDs and BOD (Marks: 5*2= 10)

HARYANA POWER UTILITIES
DEPARTMENTAL ACCOUNTS EXAMINATION FOR MINISTERIAL ESTABLISHMENT

PAPER VI

SESSION November , 2021

TIME ALLOWED: THREE HOURS

TOTAL MARKS 100

Books Allowed :- Bare Acts only as per revised syllabus

PART -A

Note:- Q No. 1 is compulsory and attempt any three questions from question No. 2 to 5

Q No. 1

Answer the following:-

- (i) For how much period an order of suspension remain in force according to the provisions of Haryana power Utilities Employees (Punishment and Appeal) Regulations.
- (ii) How many maximum members can be appointed by the appropriate Govt. on the Board of Conciliation under the provisions of The Industrial Disputes Act, 1947?
- (iii) A person who has attained the age of sixty five years has been appointed as Presiding officer of the Labour Court as he was fulfilling all the qualification as mentioned in the Act. Comment in one or two lines.
- (iv) Can an officer of Indian Legal Service in Grade III having three years' experience in the grade be appointed as Presiding officer of the Industrial Tribunal under the provisions of Industrial Dispute Act, 1947?
- (v) A Nigam employee has undertaken an honorary work of social nature without the permission of the Nigam. Whether the act of the employee is under the provisions of the Nigam's Regulations?
- (vi) An employee has not been considered for promotion to the next higher post keeping in view his service record. Is it a major penalty or minor penalty or no penalty?
- (vii) The family member of a Nigam employee has accepted free boarding from a person who has dealing with Nigam. The employee has brought it to the notice of the higher authority and the higher authority has given their consent to the employee. Is the consent given by the higher authority under the provisions of Conduct rules of the power utilities or it is in contravention of the rules?
- (viii) The Nigam employee has involved himself in the publication which is through publisher and is of scientific character without taking prior permission from the Nigam. (Right or Wrong)
- (ix) Who appoints the assessor to advise the Tribunal in the proceeding before it?
- (x) A proceeding was pending before the Tribunal in relation to industrial disputes was closed by reason of the death of one of the party being a workman. Whether the action taken by the Tribunal is under the provisions of The Industrial Dispute Act, 1947?

(max) 1x10=10)

Q No.2 (a) Define "Gifts "in detail according to Haryana Power Utilities Employees (Conduct) Regulations.

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Q No. 2(b) What is the law relating to the reference of Industrial disputes to various authorities under the provisions of Industrial Disputes Act, 1947?

(Marks 5+5=10)

Q No. 3 Under which circumstances the appropriate Govt. can constitute the Joint Management Council according to the provisions of The Industrial Disputes Act, 1947. What is the constitution and functions of Joint Management Council as per the provisions of the ibid act.

(Marks 10)

Q No. 4(a) Can the Appellate Authority propose to review the order already passed? Discuss with reference to the provisions of Nigam's employees (Punishment and Appeal) Regulations.

Q No.4 (b) A Nigam employee is participating with the press in editing the newspaper after the office hours. Is the act of the employee is under the rules of the Nigam. Discuss.

(Marks 5+5=10)

Q No. 5(a) What are the matters which fall under the jurisdiction of Industrial Tribunal for settlement of disputes under the provisions of The Industrial Disputes Act, 1947?

Q No. 5(b) Quote any five instances which will not be considered as penalties according to Haryana power Utilities Employees (Punishment and Appeal) Regulations.

(Marks 5+5=10)

PART B

Note:- Q No. 6 is compulsory and attempt any three questions from question No. 7 to 10 .

Q No. 6 Answer the following:-

- (i) As per provisions in the Bonus Act, Bonus is to be paid within..... months of the closing of the books of account of the company.
- (ii) When total disablement results from the injury how much compensation is payable to the disable workman under the provisions of the Employees' Compensation Act, 1923
- (iii) For how much period the registers and record maintained by the Employer under the provisions of The Payment of Wages Act, 1936 is required to be preserved?
- (iv) An agreement has been entered into by the employees with their employer before the commencement of the payment of Bonus(Amendment) Act, 1976 for payment an annual bonus linked with production or productivity in lieu of bonus based on profits payable under this act, on what basis such employees shall be paid bonus.
- (v) A woman has been employed in a factory for pressing cotton in which a cotton opener is at work.

- (vi) In a factory, 120 workers are working. There are no rest rooms for workers in the factory. Workers have demanded that they should be provided rest rooms. Whether the demand made by the workers is under the provisions of the Factories Act, 1948?
- (vii) Who is eligible for bonus under the provisions of The Payment of Bonus Act, 1965?
- (viii) An employer is in default in paying the compensation due to the employee under the provision of The Employee's Compensation Act, 1923, which authority is competent under the ibid Act to give direction to the employer and after how much period of delay?
- (ix) In a factory more than 400 workers are working but no ambulance room has been provided and maintained by the owner of the factory. The workers have demanded that an ambulance room with medical facilities should be provided and maintained in the factory. Is the demand of the workers fall under the provisions of the Factories Act, 1948?
- (x) A person who has already been convicted for any offence under section 92 of the Factories Act, 1948 is again guilty of an offence involving a contravention of same provision. Is he liable for any punishment under the provisions of ibid Act? If so, indicate the quantum of punishment.

(Marks 1x10=10)

Q No. 7 What is the time limit for payment of bonus? What is the procedure for recovery of bonus due from an employer?

(Marks 10)

Q No. 8(a) What is the limitation for filing of complaint under the provisions of the Factories Act, 1948 and how it is computed? Is there any provision in the ibid Act for compounding of offences, if so explain?

Q No. 8(b) What action is required to be taken by the employer in respect of the cases where he does not accept the liability for compensation to the extent claimed? What further action is to be taken by the competent authority, if any employer is in default in paying the compensation due under the provision of the Act in one month from the date it fell due?

(Marks 5+5=10)

Q No.9 What are the provisions in Factories Act, 1948 relating to the welfare of workers?

(Marks =10)

Q No. 10(a) The workers employed in a factory engaged in a hazardous process have reasonable apprehension that there is likelihood of imminent danger to their lives or health due to any accident and have brought it to the notice of the Incharge of the factory for taking remedial measure. The Incharge of the factory did not bother about it. Due to not taking any timely remedial measures an accident had occurred which resulted in injuries to the workers and a heavy loss to the factory. What action can

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be taken against the Incharge of the factory who failed to take timely remedy to avoid the accident under the provisions of Factory Act, 1948?

Q No. 10(b) Who is responsible for the payment of wages under the payment of wages Act, 1936?

(Marks 5+5=10)

PART C

Note:- Q No. 11 is compulsory and attempt any two questions from question No. 12 to 14

Q No. 11 Answer the following:-

- (i) Is GST applicable for "Charges for duplicate bill "If so at which rate?
- (ii) If any person, who contravenes the provisions of the GST Act, 2017 or any rules made there under for which no penalty is separately provided under the ibid Act , how much amount of penalty shall be levied as per provision of the Act in such case?.
- (iii) A Company is in existence for the last 20 years. For how much period the Company is required to keep/maintain the books of account with the vouchers relevant to any entry in such books of account?
- (iv) In how much period the company is required to file the Annual Financial Statement with the ROC after conducting the General Meeting?
- (v) When the GST Act did came into force?

(marks 1x5=5)

Q No. 12(a) What is the penal provision under the provisions of Companies Act, 2013 for non-finalization of accounts with in time?

Q No. 12(b) What accounts books in a company are required by law to keep/maintained?

(Marks 4 +3.5= 7.5)

Q No. 13 As per provision of the GST, Act every person who has collected from any other person any amount representing the tax under the provision of ibid Act shall forthwith pay the said amount to the Govt. , irrespective of whether the supplies in respect of which such amount was collected are taxable or not. What action is to be taken under the provisions of ibid Act where the person who has collected the tax failed to deposit with the Govt.?

(Marks 7.5)

Q No. 14(a) Describe the provisions regarding submission of "Annual Returns" and "Levy of Late fee" of Goods and Services Tax Act, 2017.

Q No. 14(b) What action is required to be taken if any person who is required to furnish any information under provisions of the GST Act, 2017 fails to furnish such information without any reasonable cause.?

(Marks 5+2.5=7.5)