



HVPN POWER TRAINING INSTITUTE

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To

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

Memo No. Ch.179/HPTI-322/Vol-II

Dated. 19.12.2022

Sub: Sample Papers of Ministerial Establishment for Departmental Accounts Examination.

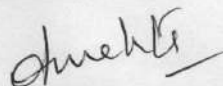
This is in continuation to this office memo no. Ch.137/HPTI-322/Vol-II dated 21.07.2022 vide which revised syllabus of Departmental Accounts Examination of Ministerial Establishment of Haryana Power Utilities was circulated and which has also been uploaded on HPTI web Portal i.e www.hpti.org.in.

Enclosed please find herewith the Sample papers of Paper-I,II,III,IV,V & VI pertaining to Departmental Accounts Examination of Ministerial Establishment as received from National Institute of Technology(NIT), Kurukshetra(Haryana) vide its memo no. Exams/2022 dated 16.12.2022 for conducting of Departmental Accounts Examination tentatively in the month of January/ February, 2023 for information of the concerned Ministerial Establishment of all Power Utilities.

Further, It is informed that all Sample Papers of Paper-I,II,III,IV,V & VI has also been uploaded on HPTI web Portal i.e. www.hpti.org.in.

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

DA: As above


Administrative Officer
HPTI, Panchkula

CC:-

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

**Departmental Accounts Examination for Ministerial
Establishment of Haryana Power Utilities**

Session - 2022-23

Paper – I

Works Account

Max Marks – 100

Time – 3 Hours

Instructions:

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

Question of Part – B is compulsory for all candidates and carry 15 marks.

Attempt 3 questions out of 5 questions of Part – C. Each question carries five marks.

Part – A

(Common for all candidates)

1. Superintending Engineer employed on special duty is not a _____.
 - a) Special officer
 - b) Direction officer
 - c) Administrative officer
 - d) None of the above

2. The Divisional officer, as the primary disbursing officer of the division is responsible for
 - a) Financial regularity
 - b) Maintenance of the accounts
 - c) Both a and b
 - d) None of the above

3. In which forms, the result of the audit is communicated to the Divisional officer by the Accountant-General?
 - a) Audit Notes Objection statements
 - b) Inspection Reports
 - c) Letters or memorandum
 - d) All of the above

4. In how many days every imprest drawn should be recouped as per the provisions of the DFR?
 - a) Within two months

- b) Within three months
 - c) Within four months
 - d) Within one month
5. Which deposits may be passed through the regular accounts of the division?
- a) Cash deposits of subordinates as security
 - b) Cash deposits of contractors as security
 - c) Deposit for works to be done
 - d) All of the above
6. Part-II of the muster rolls pertains to
- a) Attendance of the labourers
 - b) Detail of unpaid wages
 - c) Progress of work done by the labour
 - d) None of the above
7. How much supervision charges are recovered when the stock material is sold to public?
- a) 5%
 - b) 7%
 - c) 10%
 - d) Nil
8. If any surplus material at site of works are transferred to works in progress or brought on to stock account, their value should be credited to
- a) Nigam revenue
 - b) to that work
 - c) both a and b
 - d) None of the above
9. When the recovery from the contractor cannot be made on account of material issued to him?
- a) Cost of the material issued to contractor working at labour rates.
 - b) When material issued to contractor in accordance with the term of his contract
 - c) Material issued to the contractor for use on the work at contractor request
 - d) None of the above
10. Payment made for measured up additions and alterations against lump-sum contract is treated as
- a) Advance payment
 - b) Secured advance
 - c) On Account payment
 - d) None of the above

11. Which entry is not to be recorded in the cash book?
- Earnest money received and returned back on the same day by same mode
 - Earnest money received and returned back on the same day by alternative mode
 - Earnest money received and returned back after three days by same mode
 - Earned money received and returned back after three days by alternative mode
12. Expenditure incurred on deposit works should be debited against the amount advanced by the party concerned to the extent of that amount. Any excess over that amount and also any expenditure on a deposit work which has been authorized by competent authority in anticipation of receipt of money should be classified under
- Local loan works
 - Deposit works
 - Takavi works
 - "Miscellaneous P.W Advance" Pending Recovery
13. Where the provisions in the Budget has subsequently been revised and is not in accordance with the administrative approval already accorded, fresh administrative approval will be accorded and the same will be treated as _____.
- Technical sanction
 - Administrative sanction
 - Financial sanction
 - None of the above
14. Claim against the government not preferred within a year of their becoming due can be presented without any authority from
- Head of the department
 - Head of the office
 - Accountant General
 - None of the above
15. Appropriation means
- Mis-utilization for private purposes
 - Praise for good work done
 - Assignment of funds
 - None of the above
16. Refunds of Security Deposits, for a work, previously lapsed to Government are adjusted as
- Refund of Revenue
 - Refund of Deposits
 - Contingencies of the work concerned
 - Debit to Misc. Works Advances

17. In the work abstract, cost of work charged establishment other than employed on annual maintenance, is posted under the sub-head
- Labourers
 - Contingencies
 - Sub-head of work on which employed
 - None of the above
18. Paid to M/s Johnson & Co by cheque towards final bill for the construction of staff quarter
- | | |
|-----------------------------|----------|
| Gross amount of the bill | 600000/- |
| Amount paid in the 1st Bill | 212500/- |
- Deduction of the Security deposit @10%, GST @2%, Income tax @2% and Labour Cess @1% is to be made. How much amount shall be booked under IUT head of the payment side of the cash book?
- 297500/-
 - 329375/-
 - 510000/-
 - 180625/-
19. A cheque amounting to Rs.50000/- was deposited in the bank on working day. After few days, Bank scroll has been received from the bank which stipulates the remittance of that cheque in the bank. Under which column of the cash book, an entry of this amount shall be posted?
- Under cheque in hand column of the receipt side
 - Under cheque in hand column of the payment side
 - No entry
 - Both A and B
20. Two tonnes of steel amounting to Rs.5000/- issued to contractor for work D awarded on labour rates. In which column, this amount shall be posted in the contractor ledger?
- Other transaction column and debit column
 - Other transaction column and credit column
 - Debit column and credit column
 - No entry
21. All monetary transactions should be entered in the _____ as soon as they occur and attested by the head of the office in token of check.
- Pass Book
 - Purchase Book and Sales Book, as the case may be
 - Work register
 - Cash Book
22. What term shall be applied to works of construction or repair the cost of which met, not out of government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional officer?
- Contract
 - Deposit work

- c) Takvi work
- d) Imprest

23. Which term is applied to indicate respectively the expenditure and the capital charges on the special services connected with the construction, repair and maintenance of works?

- a) Deposit work
- b) Repair work
- c) Lump sum work
- d) Work Expenditure or works outlay

24. The cost of special tools and plant i.e. tools Plant, machinery etc obtained to meet the special requirement of a particular work or project and of a nature not usually to be found in the general store of the state or Administration, should be treated as _____ to that work or project.

- a) Indirect charges
- b) Direct charges
- c) Both a and b
- d) None of the above

25. Which transactions may be classified under Public Work Deposits?

- a) Cash security from employees and contractors
- b) Deposits for work (other than Takavi work) to be done
- c) Sum due to contractor on closed account
- d) All of the above

26. Abstract of stock issues is maintained in _____

- a) P.W.A 4
- b) P.W.A 5
- c) P.W.A 6
- d) P.W.A 7

27. All Transfer entries which have been approved for action should be registered in the Transfer Entry Book in _____ maintained in the Divisional office.

- a) P.W.A 7
- b) P.W.A 8
- c) P.W.A 9
- d) P.W.A 6

28. In which columns, material is transferred from the work to the contractor is posted in the Work Abstract?

- a) Material column and Labourer column
- b) Plus in material column and Minus in other transaction column
- c) Minus in material column and Plus in other transaction column
- d) Minus in material column and plus in labourer column

29. In which form, contractor ledger is maintained as per the Account Volume-III?

- a) P.W.A 13
- b) P.W.A 14
- c) P.W.A 15
- d) P.W.A 16

30. As cash vouchers and transfer entry orders, relating to (i) charges on works, other than percentages charged for establishment, tool and plant, etc and (ii) other item of expenditure or disbursement for which a contingent bill is not required are received and are scrutinised, they should be posted into _____ in form P.W.A 24.

- a) Vouchers
- b) Cash book
- c) Journal book
- d) Schedule Dockets

31. When a cheque is drawn by an officer in favour of self or order to replenish the cash chest, its amount should at once be entered as a _____.

- a) Receipts
- b) Payment
- c) Contingent expenditure
- d) None of the above

32. No money is withdrawn from the _____ unless it is required for immediate disbursement.

- a) House
- b) Institution
- c) Treasury
- d) None of the above

33. Which are not to be included in the retrenchment?

- a) Dismissal inflicted by way of disciplinary action
- b) Termination as a result of non-renewal of contract
- c) Termination due to continued ill health
- d) All of the above.

34. What is the full form of DO correspondence?

- a) Direct order
- b) Demi- order
- c) Demi-official
- d) Detailed order

35. Which is to be considered discipline on the part of the employee?

- a) Prevent idle talking
- b) Reading of newspaper
- c) Loitering
- d) Doing homework in the officer hours

36. Which works shall be covered under a petty works as per the Haryana PWD code?
- Upto Rs. 2 lacs
 - Upto Rs. 5 lacs
 - Upto Rs. 10 lacs
 - Upto Rs. 15 lacs
37. With whose approval, the scope of a deposit work shall be altered?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Client.
38. Which term is used for contract when the specialized services need to be engaged of which the timing and duration cannot be predicted?
- Percentage contract
 - Indefinite delivery contract
 - Lump sum contract
 - Time based contract
39. Which works shall not include under the term contract?
- For execution of work by piece work
 - For execution of work on lump-sum basis
 - For execution of work on percentage rate basis
 - For execution of work on labour rate basis
40. Length of line works (e.g. roads, canals, pipelines, sewers, etc.) shall similarly be checked/recorded _____ by the Sub-Divisional Engineer himself.
- 50%
 - 10%
 - 5 %
 - 100%
41. Divisional Officer shall prepare _____ programmes/plans/ estimates for proper maintenance of all works in his charge.
- Half Yearly.
 - Yearly
 - Quarterly.
 - Monthly.
42. The term 'Repairs' or 'Maintenance' indicates: -
- primarily operations undertaken to maintain proper condition
 - preservation of an asset
 - prevent its deterioration
 - None of the above
43. _____, which form one project, shall be considered as one work.

- a) A group of works,
 - b) More than two works,
 - c) More than four works,
 - d) None of above,
44. _____ shall also bring out clearly the provisions such as quantities and cost component-wise/ stage-wise
- a) Preliminary estimate
 - b) Rough estimate
 - c) Detailed estimate
 - d) All of above
45. The consultant and its affiliates shall not engage _____ in activities that conflict with the interest of the Public Works Department under the contract:
- a) Part time,
 - b) Full time
 - c) Directly or indirectly.
 - d) All of above
46. On which circumstances departmental execution may be undertaken from the following?
- a) Non-availability of a regular contractor
 - b) High rates quoted by the regular contractor
 - c) Works situated in remote areas
 - d) All of above
47. As per para 13.3.3 of PWD Code. No work order shall be issued without sanction of estimates except in case of _____.
- a) Delay in issue of work order
 - b) Emergency
 - c) Late submission of document
 - d) None of above
48. The MIS shall be updated by _____ every month.
- a) 7th of
 - b) 10th of
 - c) 15th of
 - d) None of above
49. All paid vouchers must be stamped _____ or so cancelled that they cannot be used a second time/
- a) Passed
 - b) Paid
 - c) Approved
 - d) Both a and c

50. A competent authority may accord sanction to a refund of revenue which may either be given on the Vouchers itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the _____.
- Head of the department
 - Head of the office
 - Administrative Department
 - Accountant General
51. Purchase should be made from the _____ unless there are any special reasons to the contrary which should be recorded in writing as per the Rule No.15.2 of PFR-Vol-I.
- Open market
 - Lowest tenderer
 - Without floating the NIT
 - Lowest-2 tenderer
52. The application for permanent advances should be accompanied by a statement showing month by month for the preceding _____, the amount of contingent bills cashed, with classified details of items of expenditure.
- 6 months
 - 3 months
 - 9 months
 - 12 months
53. _____ of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation as per PFR Rule.No.2.31.
- Drawer
 - Drawee'
 - Payee
 - Both a and b
54. _____ is a main unit of classification of revenues and expenditure in the Government Accounts.
- Major Head
 - Minor head
 - Detailed head
 - Sub-head
55. Which of the following statements is not true?
- Management fraud is more difficult to detect than employee fraud
 - Internal control system reduces the possibility of occurrence of employee fraud and management fraud
 - The auditor's responsibility to detect all errors and frauds.
 - All statements are correct.

56. Concurrent audit is a part of

- a) Internal check system
- b) Continuous audit
- c) Internal audit system
- d) None

57. What are analytical procedures?

- a) Substantive tests designed to assess control risk
- b) Substantive tests designed to evaluate the validity of management's representation letter
- c) Substantive tests designed to study relationships between financial and non-financial transactions
- d) All of the above

58. Knowledge of the entity's business does not help the auditor to

- a) Reduce inherent risk
- b) Identify problem areas
- c) Evaluate reasonableness of estimates
- d) Evaluate appropriateness of GAAP.

59. Which of the following expenses should not be treated as capital expenditure?

- a) Expenses paid on installation of a plant.
- b) Cost of dismantling a building in case a new building is to be constructed on the land
- c) Legal expenses incurred to defend a suit related to title of patent. The suit has been lost
- d) The fees paid to engineer who constructed the plant.

60. The auditor of a government company is appointed by the C & AG. His remuneration is fixed by__

- a) the C & AG
- b) the shareholders
- c) Government
- d) the board of directors

(Applicable for UHBVNL Candidates)

61. Which authority has the power of Rs.50000/- to sanction the sale of articles on the stock accounts for full value plus usual charges of 10%?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
62. What is the power of Chief Engineer to write off losses of stock and T&P articles shortage/breakage in distribution transformer?
- Rs.20000/-
 - Rs.10000/-
 - Full power-
 - Rs.2000/-
63. What is the power of the Executive engineer to sanction and make purchase of office furniture from Super Bazar or Government approved source or consumer Co.op stores or market on hand quotation?
- Rs.200000/- at one time for each office
 - Rs.100000/- at one time for each office
 - Rs.25000/- at one time for each office
 - Rs. 50000/- at one time for each office
64. Which authority has the power to sanction the expenditure of Rs.4000/- on service postage stamps/public postage stamps/Courier?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
65. What is the power of Executive Engineer to sanction the compensation for damage caused to the crops, trees fruits etc during the course of erection of lines and poles or carrying out survey etc.?
- Upto Rs.20000/-
 - Upto Rs.15000/-
 - Upto Rs.10000/-
 - Upto Rs. 5000/-
66. which authority has the power to sanction the deposit works of Rs.10 lacs?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Assistant Executive Engineer

67. What is the power of Chief Engineer to convey technical sanction to detailed estimates for petty original/new works?
- a) Full Power
 - b) Rs.10 lacs
 - c) Rs.5 lacs
 - d) Rs.1 Lacs
68. What is the power of Chief Engineer to convey technical sanction to detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority?
- a) Full Power
 - b) Rs.10 lacs
 - c) Rs. 5 lacs
 - d) Rs. 2 lacs
69. What is the power of the Executive Engineer to purchase bricks at control rate against technically sanctioned specific works?
- a) Full Power
 - b) Upto Rs.200000/-
 - c) Upto Rs.150000/-
 - d) Upto Rs.100000/-
70. what is the power of Superintending Engineer to sanction write off from T&P returns where only part values have been recovered (issued to the parties other than the Nigam employees)?
- a) Full Power
 - b) 50000/-
 - c) 20000/-
 - d) 30000/-

(Applicable for DHBVNL Candidates)

61. To purchase material for civil works other than cement and steel against specific works: Power of Chief Engineer is
- a) 2 Lacs
 - b) 10 Lacs
 - c) 5 Lacs
 - d) 15 Lacs
62. To write off actual losses of stock and T&P articles, shortages/breakages of various equipments: Power of XEN is
- a) Rs. 10,000/-
 - b) Rs. 50,000/-
 - c) Rs. 20,000/-
 - d) Rs. 30,000/-
63. To incur expenditure of recurring nature on entertainment/refreshment for Nigam's guests, other meetings with the approval of M.D. or respective Whole Time Director to whom the meeting relates, Power of SE/Operation is
- a) Rs. 20,000/- PA
 - b) Rs. 10,000/- PA
 - c) Rs. 15,000/- PA
 - d) Rs. 25,000/- PA
64. Power of SE to sanction expenditure on service postage stamps
- a) 5,000 at one time
 - b) 15,000 at one time
 - c) 10,000/- at one time
 - d) 6,000 at one time
65. To sanction expenditure on compensation/Ex-gratia payments to the unauthorized employee/Non-employee of the Nigam, Power of WTDs in case of Non- Fatal accident
- a) 20,000
 - b) 10,000
 - c) 15,000
 - d) 25,000
66. Which one has the full power for Award of work by negotiations with the lowest tender?
- a) BoD
 - b) HPPC
 - c) WTD
 - d) MD

67. To incur expenditure on a/c of sports activities: Power of SE/Admn.
- a) 15,000
 - b) 10,000
 - c) 20,000
 - d) 25,000
68. To sanction purchase of survey instruments, level and log books: Power of XEN is
- a) 10,000
 - b) 25,000
 - c) 15,000
 - d) Full Power
69. To sanction expenditure on book binding through local agencies. Power of SDO is
- a) Rs. 1,000
 - b) Rs. 500
 - c) Rs. 1,500
 - d) Rs. 2,000
70. To sanction or make local purchase of Toner Ink and other consumable items for computers, Fax/Photostat/cyclostyling machines: Power of Head of Wing is
- a) Rs. 6,000/- in each case
 - b) Rs. 3,000/- in each case
 - c) Rs. 5,000/- in each case
 - d) Rs. 2,000/- in each case

(Applicable for HVPNL Candidates)

61. Which authority has the full power for the disposal of material born on books without value by auction or by calling bids
- a) Concerned Director
 - b) Chief Engineer
 - c) Superintending Engineer
 - d) Executive Engineer
62. What is the power of the Superintending Engineer 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?
- a) Upto Rs.50000/-
 - b) Upto Rs 20000/-
 - c) Upto Rs.10000/-
 - d) Upto Rs.100000/-
63. Which authority has the power to sanction contingent expenditure of a recurring nature of Rs. 50000/- per annum not otherwise provided in the delegation?
- a) Executive Engineer
 - b) Superintending Engineer
 - c) Dy.Secy/EM
 - d) Sub-divisional officer
64. What is the power of the Executive Engineer to sanction and make local purchase of stationery?
- a) 150000/- per annum
 - b) 25000/- per annum
 - c) 20000/- per annum
 - d) 50000/- per annum
65. Which authority has the power to sanction expenditure on compensation to the Nigam's employee under Workmen Compensation Act, 1923?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
66. For how much period, canteen attached to the building can be given on the lease by the Chief Engineer/Superintending Engineer?
- a) For a maximum period of five years
 - b) For a maximum period of three years
 - c) For a maximum period of two years
 - d) For a maximum period of four years

67. Which authority has the power to sanction the deposit works of Rs.10 lacs?
- a) Chief Engineer
 - b) Superintending Engineer
 - c) Executive Engineer
 - d) Assistant Executive Engineer
68. What is the power of Chief Engineer to convey technical sanction to detailed estimates of works chargeable to Project/Scheme specifically sanctioned by the competent authority?
- a) Full Power
 - b) Rs.10 lacs
 - c) Rs. 5 lacs
 - d) Rs. 2 lacs
69. Which authority has the full power to convey technical sanction to the estimate for purchase of new vehicles, tractor etc?
- a) Whole Time Directors
 - b) Chief Engineer
 - c) Superintending Engineer
 - d) Executive Engineer
70. what is the power of Superintending Engineer to sanction write off from T&P returns where only part values have been recovered (issued to the parties other than the Nigam employees)?
- a) Full Power
 - b) 50000/-
 - c) 20000/-
 - d) 5000/-

(Applicable for HPGCL Candidates)

61. As per DoP No.37(d). what is the requisite served mileage is required for condemnation of Mobile Crane?
- a) 15000 hrs
 - b) 25000 hrs
 - c) 30000 hrs
 - d) None of above
62. As per DoP No. 21 A (i), what is the power of TSC to purchase material /equipment /stock against regular indent?
- a) Full Power
 - b) Rs. 4 crores for each case
 - c) Rs. 10 crores for each case
 - d) None of them
63. As per DoP no. 2(a), what is the power of Chief Engineer with regard to technical sanction for works approved in the capex. /Business plan by HERC?
- a) Rs. 5 lakhs for each case
 - b) Rs. 10 lakhs for each case
 - c) Rs. 25 Laksh for each case
 - d) Full Power
64. As per DoP no. 3(d), what is the power of Chief Engineer with regard to Administrative approval for work relating to Scheduled / Periodical/ Capital/ major or minor overhauling?
- a) Rs. 10 lakhs
 - b) Rs. 15 lakhs
 - c) Rs. 20 laksh
 - d) None of them
65. As per DoP no. 7, what is the power of Chief Engineer with regard to Administrative approval for maintenance and repair including Residential /Non-residential buildings and other civil work?
- a) Rs. 50 lakhs
 - b) Rs. 75 lakhs
 - c) Full Power
 - d) None of them
66. As per DoP no. 21A (iv), who has full power to approve rate Contract for purchase?
- a) Board of Directors
 - b) Wholetime Directors
 - c) TSC
 - d) SPC

67. As per DoP no. 21 (B)(iii), what is the power of CMO to sanction local purchase of medicines in case of urgency?

- a) Rs.5,000/-
- b) Rs.10000/-
- c) Rs. 20000/-
- d) Rs. 25000/-

68. As per DoP no. 51, who has full power to sanction and make purchase of office furniture?

- a) Chief Engineer
- b) SPC
- c) TSC
- d) Wholetime Directors

69. As per DoP No. 81, who has full power to accord approval for Items required for running of school such as furniture, electrical items, sports items laboratory/ Chemical etc. including prices and organizing functions?

- a) Managing Director
- b) Wholetime Director
- c) Board of Director
- d) Chief Engineer

70. As per DoP No. 73, who has full power to sanction lease of canteen attached to the building of the Corporation?

- a) Chief Engineer
- b) Managing Director
- c) Wholetime Director
- d) TSC

Part – B
(Compulsory for all candidates)

Write the Cash Book from the following transactions of the Executive Engineer A Construction Division for the month of July 2017 indicating the classification of each item and close of Cash Book giving an analysis of the closing Balance as well as explanatory notes where necessary

Date	Particulars	Rs.
1.07.2017	Opening balance	
	(i) Notes and Coins	5,000
	(ii) Postage stamps	50
	(iii) Value of service books in stock	100
	(iv) Self cheque No.101	2,000
	(v)Postal orders	500
2.07.2017	Self cheque amounting to Rs.2000/- is encashed.	
4.07.2017	Rent of the residential building received	10,000
10.07.2017	Postal order were encashed	
15.07.2017	Purchase of postage stamps amounting to Rs.	500
18.07.2017	Security deposit refunded to contractor X by Cheque No.102 15,000	
22.07.2017	Rent deposited into the bank	
25.07.2017	Cash found short	100
27.07.2017	paid to contractor M/S Nair on account of running account bill	
	1. Total value of work done	50000
	2. Value of work done as per since previous bill	30000
	3. Deduction on account of	
	(i) Security deposit @10%	
	(ii) Hire charges of Mixer is 2000/-	
	(iii) Amount withheld Rs.5000/-	
	(iv) Income tax @2%	
	(v) Labour cess @ 1%	
28.07.2017	Cheque amounting to Rs. 5000/- received from contractor on account of Earnest money which has been deposited into bank on the same day	
29.07.2017	Issued temporary advance amounting to Rs. 2000/- to Mr. Ram Nath, JE	
30.07.2017	Disbursed pay of the staff by drawl of self cheque No.104	

Following details

1. Gross Pay		4,00,000
2. Deduction on account of		
Income tax	5,000	
General Provident Fund	10,000	
Recovery of HBA	20,000	

Part – C

(Applicable for All Candidates)

1. What is a secured advance? State under what conditions and by whom such advance may be given and how it is treated in the PWD accounts?
2. What is meant by charged expenditure? Also intimate the various expenditure which are considered as charged expenditure.
3. How the executive engineer may watch the progress of expenditure?
4. How many types of Consultancy Services Contract are used in department as per PWD Code?
5. What irregularity is made in the maintenance of measurement books?

**Departmental Accounts examination for Ministerial
Establishment of Haryana Power Utilities**

Session-2022-23

Paper – II

Civil Service Rules (CSR)

Max Marks – 100

Time – 3 Hours

Instructions:

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

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

Part – A

- 1 How many days can be sanctioned by the Head of the Department on account of compulsory waiting period as duty period?
 - a) 45 days
 - b) 20 days
 - c) 30 day
 - d) 35 days.

- 2 The period commencing on 16th November and ending with 21st February work out to be as:
 - a) Three months and five days
 - b) Three months and six days
 - c) Three months and four day
 - d) Three months and seven days

- 3 A permanent Government employee shall retain a lien on a regular post while
 - a) Working on tenure post
 - b) Under suspension
 - c) On foreign service or deputation or training
 - d) All the above

- 4 Part-VI of the service books pertains to
 - a) Bio-data of the employee
 - b) Service Verification from the pay ledger sheet
 - c) Detail of family members
 - d) Detail of loan and advances availed by the employee

- 5 In case of transfer on deputation/foreign service in public interest from one station to another, joining time, joining time pay and allowance during joining time shall be regulated as per

- a) Service rules of the parent department
 - b) Service rules of the deputation/foreign department
 - c) Service rules of Parents department or foreign department whichever is more beneficial
 - d) None of the above
6. If a Government employee is unable to declare his date of birth with confirmatory documentary evidence, his age may be known by way of medical examination from the Civil Surgeon. In case the Civil Surgeon intimates both month and year only then date of Birth shall be considered as
- a) 1st of the month of that year
 - b) 15th of the month of that year
 - c) 16th of the month of that year
 - d) 20th of the month of that year
7. Mr. X has been transferred from Shakti-Bhawan Sector-6, Panchkula to Xen/ TS Divn, Hisar in public interest on 06.06.2022 in public interest. There is Saturday and Sunday on 11.06.2022 and 12.06.2022 and further public holiday on 14.06.2022 He was relieved on the same day i.e on 06.06.2022 FN. He travelled the local distance from his residence to Panchkula bus stand of 5 KM and further distance from Panchkula bus stand to Hisar bus stand covered by him of 250 KM and then local distance from Hisar Bus stand to Place of residence covered by him of 4 KM. How many days shall be allowed to him to join the New station as per the Joining time rules?
- a) 7 days
 - b) 8 days
 - c) 9 days
 - d) 10 days
8. What is the rate of deputation allowance on account of transfer at the same station on deputation/foreign service to the central Government/other state Government or vice versa?
- a) 10 % of the basic pay subject to maximum of 4000/-
 - b) 10% of the basic pay subject to maximum of 4000/- or rate of foreign employer Government whichever is higher
 - c) 5% of the basic pay subject to maximum of 2000/- per month or the rate of foreign employer Government whichever is higher
 - d) None of the above
9. A Government employee may get the voluntary retirement after having rendered minimum twenty year qualifying service by serving the three-month notice. There is a provision in the CSR that government employee may also pay three month pay and allowance in lieu of the notice period to get the retirement immediately. What emoluments shall be included in the pay and allowances in lieu of three months' notice?
- a) Only basic pay
 - b) Basic pay, special pay and personal pay
 - c) Basic pay, special pay, personal pay, dearness allowance and HRA
 - d) Basic pay, special pay personal pay, dearness allowance

- 10 What is rate of fee for medical examination for the candidates appointed on Group A and B posts?
- 50/-
 - 100/
 - 200/
 - None of the above
- 11 Which term shall be used for the grant of running pay scale applicable to all judicial officers for the purpose of grant of by annual increment after stagnation?
- Higher administrative Grade Pay Scale
 - Functional Pay Scale
 - ACP Pay Scale
 - Master Pay Scale
- 12 Which terms shall be used for the grant of pay or basic pay to the permanent Govt. Employee?
- Substantive Pay
 - Officiating pay
 - Presumptive pay
 - None of the above
- 13 What treatments shall be given in respect of grant of special pay of arduous nature of duties drawn before promotion or subsequent appointment?
- Shall be converted in the personal pay
 - Shall not be converted in the personal pay
 - Only A
 - None of the above
- 14 If functional level of Promotional post is identical to ACP level already drawn, the nomenclature of the ACP level shall be changed to the _____.
- Feeder level
 - Functional Level
 - Master Pay level
 - Higher Administrative Pay level
- 15 Which period shall be qualified for increment?
- Period spent on duty
 - Period of suspension, dismissal and removal not treated as duty
 - Period of compulsory retirement not treated as duty
 - Period of Dies non
- 16 How the increment shall be granted, if the government employee is on leave other than casual leave on day of Increment i.e. on 1st January or 1st July as the case may be?
- On notional basis
 - On actual basis
 - Not granted
 - None of the above

- 17 An increment of Mr. Ram Dass was withheld due to non-passing of the Examination. Now, he was appeared in the exam in the month of November, 2021 which was concluded on 25th November, 2021 and the result of the exam were declared in the month of March, 2022 in which he has cleared all the papers. From which date, he will be given the benefit of increment?
- On notional basis from the date of withheld of increment
 - From the month of April, 2022 after the month of clearance of exam
 - From the month December, 2021 after the appearance in the exam
 - From the last date i.e on 25th November, 2021 of appearance of exam
- 18 Fill in the blanks with appropriate word:
A post vacated by a Government employee reverted to lower post as a measure of punishment shall not be filled substantively until the expiry of a period of _____ from the date of such reversion.
- One year
 - Two year
 - Three year
 - Four year
- 19 On re-employment of a Pensioner to a Post of level identical to level last held, the pay shall be fixed at _____.
- At the cell equal to the last drawn pay
 - At the entry level pay of the identical pay scale
 - At the maximum of the level of re-employed post
 - None of the above
- 20 Under which instance, stepping up of pay of senior employee is not admissible?
- Both the junior and senior Government employee should be not belonged to the same cadre and the posts in which they have been promoted or appointed are not identical and not in the same cadre
 - The pay scale of the both lower and higher posts in which the junior and senior Government employees are entitled to draw pay are identical
 - The anomaly is directly as a result of the application of these rules.
 - Both the junior and senior Government employee should belong to the same cadre and the posts in which they have been promoted or appointed are identical and in the same cadre
- 21 Daily Allowance Rate allowed to Grade III employee within Haryana/Chandigarh is
- 600/-
 - 700/-
 - 500/-
 - 800/-
- 22 Under which class, grade-II HVPL employee can undertake journey by air when travelling aboard?
- Economy Class
 - Business Class
 - First Class

d) Premium Economy Class

- 23 Maximum ceiling of Hotel charges per day allowed to Grade V employee out of Haryana is
- 1500/-
 - 500/-
 - 3000/-
 - 2000/-
- 24 For treatment, an employee or his family member dependent on him shall be entitled to actual travelling expenses except _____ for the journey with in India.
- Local mileage Allowance
 - Road mileage allowance
 - Daily Allowance
 - Hotel Charges
- 25 A Government grade II employee, retired from the service during the calendar year 2020 and settle down at last station of duty and has changed his residence during the Calendar year 2020, shall be entitled of Composite Transfer Grant at a rate Rs _____
- 10000/-
 - 12000/-
 - 11000/-
 - 11025/-
- 26 What would be admissible to an employee posted at Delhi who spent night at Chandigarh while place of visit is Patiala?
- Normal DA
 - DA admissible for outside Haryana
 - None of above
 - No DA
- 27 What are instructions for grant of Transfer Travelling Allowance on death of government employee during service to enable him/family to proceed from his last place of posting to place of settlement/home town?
- Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to home town
 - Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to place where settled
 - Composite Transfer Grant as per entitlement of Government employee at the time of death for the journey performed by member of family to home town or settle place whichever is less
 - None of above
- 28 What Daily Allowance is admissible to Government employee for journey performed in Haryana and duration of journey is 6.30 hours drawing pay in the Grade-III (Pay Level-13)?
- 600/-

- b) 300/-
 - c) 500/-
 - d) 250/-
- 29 Calculate the Composite Transfer grant admissible to Nigam employee drawing Pay Rs. 45000/- (Level-5) transferred from Ambala to Barara in public interest distance 45 KM from residence Ambala to Barara during calendar year 2020
- a) 10000/-
 - b) 12000/-
 - c) 11000/-
 - d) None of above
30. What amount of daily allowance is admissible to employee of grade IV on his tour within Haryana and Chandigarh?
- a) 600/- per day
 - b) 500/- per day
 - c) 400/- per day
 - d) 300/- per day
- 31 Whether House rent allowance is paid during the extra-ordinary leave period of 240 day?
- a) No HRA is admissible
 - b) Allowed for 240 days
 - c) Allowed for 180 days
 - d) Allowed for 150 days
- 32 In case of death of government employee on duty, the family of deceased employee is entitling for House Rent Allowance?
- a) Not, admissible
 - b) Yes, admissible on the prescribed rates drawn immediately before death by Government employee is admissible to the family of deceased employee for one year
 - c) If residing in Government accommodation, the family be permitted to retain it on nominal prescribed charges
 - d) b and c
- 33 Which term shall be used for the amount payable at prescribed rate by Government employee for residential accommodation allotted to him by the competent authority?
- a) Standard Rent
 - b) Market Rent
 - c) House Rent allowance
 - d) Licence fees
- 34 What is the rate of hill compensatory allowance?
- a) 10% of the basic pay subject to minimum of Rs.200/- and maximum of Rs.400 per month

- b) 5% of the basic pay subject to minimum of Rs.200/- and maximum of Rs.400 per month
 - c) 5% of the basic pay subject to minimum of Rs.400/- and maximum of Rs.800 per month
 - d) 10% of the basic pay subject to minimum of Rs.400/- and maximum of Rs.800 per month
- 35 What is the rate of Non-practising allowance as per the sixth pay commission?
- a) 20% of the basic pay
 - b) 10% of the basic pay
 - c) 25% of the basic pay
 - d) 5% of the basic pay
- 36 Special allowance to Sweeper shall be admissible while on half pay leave at the rate of
- a) At half rate
 - b) At full rate
 - c) No special allowance
 - d) At 1/3 rate
- 37 Which leave shall be considered for the computation of earned leave?
- a) Earned leave
 - b) Half pay leave'
 - c) Casual leave
 - d) Extra Ordinary leave
- 38 What leave salary is admissible during the commuted leave?
- a) Leave salary equal to half pay
 - b) Leave salary equal to full pay
 - c) No leave salary
 - d) None of the above
- 39 How many day of the Extra Ordinary Leave may be sanctioned on any one of the occasion?
- a) 120 days
 - b) 150 days
 - c) 180 days
 - d) 240 days
- 40 In case it is found at any stage that the adoption was not genuine, or the adopted child is given back, then the leave salary paid for the period shall be recovered from the female government employees with prevailing rate of interest. On what rate of Interest, recovery shall be made from the female government employee?
- a) As per SBI rate of interest
 - b) As per GPF rate of interest
 - c) As per SBI lending rate of Interest
 - d) None of the above
- 41 Which authority is competent to grant the Hospital leave?
- a) Head of the department with prior approval of Finance department

- b) Appointing authority with prior approval of the Finance department
 - c) Administrative Department with the prior approval of the finance department
 - d) None of the above
42. Which authority is competent to sanction the leave encashment to Group A and B employee?
- a) Head of the office
 - b) Administrative department
 - c) Head of the Department
 - d) None of the above
43. How many days of special casual leave can be granted to the government employee for the day of donating blood on working day?
- a) No special casual leave
 - b) Two-day special casual leave
 - c) One-day special casual leave
 - d) Three-day special casual leave
44. What are the prescribed conditions for the grant of leave not due?
- a) The authority competent to grant the leave is satisfied that there is reasonable prospect of the government employee returning to duty on its expiry
 - b) Leave not due shall be limited to the half pay leave likely to be earned thereafter
 - c) Leave not due shall be debited against the half pay leave account which the government employee may earn subsequently
 - d) All of the above
45. An employee was working in the Irrigation department of Haryana Government is subsequently appointed in the Police department of the Haryana Government after rendering three-year service and subsequent appointment was made through proper channel. How many earned leave earned by him in the previous department shall be carried forward in the police department?
- a) 45 and 15/24
 - b) 68 and 7/16
 - c) Will not be carried forward
 - d) 91 and 3/24
46. As per Haryana Civil Services (Pension) Rules, 2016, rate of death gratuity when length of qualifying service is one year or more but less than 5 years is?
- a) 2 times of emoluments
 - b) 6 times of emoluments
 - c) 12 times of emoluments
 - d) Half of emoluments for every completed six-monthly period of qualifying service subject to a maximum of 33 times of emoluments

47. Which among the following is correct with regard to notice tendered by a Government Servant to retire voluntary from service under Rule 149 of Haryana Civil Services (General) Rules, 2016?
- (i) Notice for voluntary retirement once given cannot be withdrawn
 - (ii) Shall be precluded from withdrawing the notice except with the specific approval of such authority
 - (iii) Request for withdrawal shall be within the intended date of his retirement
- a) (i) only is correct
 - b) (ii) only is correct
 - c) (iii) only is correct
 - d) (ii) and (iii) are only correct
48. Which among the following is true with regard to Retirement/Death Gratuity?
- a) Death/Retirement gratuity is exempt from income tax
 - b) DA admissible on the date of retirement/death shall be treated as "emoluments" for all types of Gratuity
 - c) Both (A) and (B)
 - d) None of these
49. Future good conduct shall be an implied condition of every grant of pension and its continuance under which Rule of Haryana Civil Services (Pension) Rules, 2016?
- a) Rule 8
 - b) Rule 9
 - c) Rule 10
 - d) Rule 6
50. In which among the following cases, time passed by a Government servant under suspension shall count as qualifying service?
- a. pending inquiry into conduct period shall count as qualifying service
 - b. shall count as qualifying service on conclusion of such inquiry if he has been fully exonerated
 - c. shall count as qualifying service if suspension is held to be wholly unjustified
 - d. All the above
51. Which pension shall be granted to a Government servant who is retired on his attaining the age of compulsory retirement?
- a) Provisional Pension
 - b) Superannuation pension
 - c) Retiring Pension
 - d) None of these
52. If a Government servant is selected for discharge owing to the abolition of his permanent post under Rule 25 of the Haryana Civil Services (Pension) Rules, 2016, have the option of?
- a) Taking compensation pension to which he may be entitled for the service he had rendered

- b) accepting another appointment on such pay as may be offered and continuing to count his previous service for pension
 - c) Either A or B
 - d) None of the above
53. The amount of recovery commuted pension shall not be less than
- a) 30% of Basic Pension
 - b) 40% of Commuted portion of pension
 - c) Commuted portion of pension
 - d) 40% of Basic Pension
54. Which points are correct information regarding additional quantum of pension payable as and when the pensioner attains the age of 80 years and above?
- (i) 80 years to less than 85 years-additional quantum of pension 20% of Basic pension
 - (ii) 85 years to less than 90 years-additional quantum of pension 30% of Basic pension
 - (iii) 90 years to less than 95 years- additional quantum of pension 40% of Basic pension
 - (iv) 95 years to less than 100 years- additional quantum of pension 50% of Basic pension
 - (v) 100 years or more-additional quantum of pension 100% of Basic pension
- a) Only i& ii
 - b) Only i, ii and iii
 - c) only v
 - d) All of above
55. Any Government servant can apply for voluntary retirement at least _____ months in advance, only after the completion of twenty years of his qualifying service, provided there is no vigilance or departmental enquiry pending / initiated against him/her.
- a) Four
 - b) Six
 - c) Three
 - d) Eight
56. To whom categories of the employees, conduct Regulation 2016 shall not apply to?
- a) Any member of the All India Services
 - b) Any person working on contract basis
 - c) Any person working on daily basis and work charged basis
 - d) All of the above
57. Which act of an employee amount not to misconduct?

- a) If the act or conduct is prejudicial or likely to be prejudicial to the interest of the employer/department or to the reputation of the employer/department
 - b) If the act or conduct is consistent or compatible with the due or peaceful discharge of his duty to his employer/department
 - c) If the act or conduct of an employee makes it unsafe for the employer to retain him in service
 - d) Both b and c
- 58 A Group C employee is required to give the information to the prescribed authority on account of receipt of gift from relatives where the value of the gift exceeds more than
- a) 2000/-
 - b) 1000/-
 - c) 500/-
 - d) 1500/-
- 59 Which is the misconduct of the part of the employee in respect of private trade or employment?
- a) Undertake honorary work of a social or charitable nature
 - b) Involve himself in the registration, promotion, management of NGO is the same is aided by the central Government
 - c) Undertake occasional work of literary, artistic or scientific character
 - d) Participate in sport activities as amateur
- 60 Which is not misconduct on the part of the employee in respect of restriction regarding marriage?
- a) To enter into a marriage with a person having a spouse living
 - b) Government employee having a spouse living enter into a marriage with any person
 - c) Government employee marries a person other than of Indian nationality and give the intimation thereof to the Government
 - d) Government employee does not follow the existing policies regarding age of marriage.
- 61 Which one shall not be considered Minor Penalties?
- a) Compulsory Retirement
 - b) Removal from service
 - c) Withholding of Promotion for a specified period more than one year
 - d) All of the above
- 62 Termination of the service: -
- a) of a Government employee appointed on probation, during or at the end of the period of probation in accordance with the terms of appointment or the rules and orders governing such probations
 - b) of a temporary Government employee appointed otherwise than under contract, on the expiration of the period of the appointment, or on the abolition of post or before the due time in accordance with the terms of appointment

- c) of a Government employee employed under an agreement in accordance with the terms of such agreement
 - d) all of the above
- 63 To which authority is required to be informed, when the order of suspension is made by the lower Authority?
- a) Head of the Department
 - b) Administrative Secretary
 - c) Appointing Authority
 - d) None of the above
- 64 If the charge or charges are likely to result in the dismissal of the person from the service of the Government, then such person may with the sanction of inquiry office be represented by
- a) Government employee
 - b) Retiree
 - c) Counsel
 - d) None of the above
- 65 Which Authority may withhold the appeal under punishment and appeal regulation 2016?
- a) Administrative Secretary
 - b) Head of the Department
 - c) Head of the office
 - d) Appointing Authority
- 66 A subscriber shall utilize the advance within _____ and also submit the utilization certificate accordingly.
- a) One Month
 - b) Two Months
 - c) Four Months
 - d) Six Months
- 67 What is the maximum limit for Non-refundable withdrawal from GPF for the purpose of additions/alteration of House under Rule 42?
- a) 50% of the Credit in GPF Account or actual cost whichever is less.
 - b) 75% of the Credit in GPF Account or actual cost whichever is less.
 - c) 90% of the Credit in GPF Account or actual cost whichever is less.
 - d) None of the above.
- 68 Can a subscriber who draws an advance from GPF under rule 32 for celebration of marriage, convert the outstanding balance into a non-refundable withdrawal?
- a) Yes
 - b) No
 - c) Can't say

d) None of these.

69 What is the time limit for submission of utilization certificate in respect of non-refundable withdrawal from GPF for higher education of children under rule 45 of HVPNL EPF Trust Rules 2016?

- a) Within one month of withdrawal.
- b) Within two months of withdrawal.
- c) Within four months of withdrawal.
- d) Within six months of withdrawal.

70 Mr. A, having credit balance of Rs. 20,00,000/- in his GPF account as on 31.03.2022, has applied for Rs. 15,00,000 withdrawals from his GPF account for the purpose of construction of house on a plot, owned by his wife. What is the maximum amount of withdrawal permissible to him?

- a) Rs. 18,00,000/-
- b) Rs. 15,00,000/-
- c) Rs. 10,00,000/-
- d) Withdrawal is not permissible.

Part – B

1. Define the compulsory waiting period?
2. Which entries are recorded in the red ink in the service book?
3. What do you mean by “Next Below rule” and ACP level?
4. How many days of special casual leave is admissible to the male and female government employee for adopting the family welfare programme?
5. What are the conditions to obtain the advance from the GPF account?
6. What is to be included in the movable property as per conduct regulation 2016?
7. Mr. Ram was drawing the basic pay of Rs.6200 as on 1.04.2004 with next date of increment due on 1st April, in the pay scale of Rs. (5500-175-8300-EB-175-9000). The corresponding pay band of this pay scale is 9300-34800+3600 Grade pay. Revise his pay as on 1.1.2006 and fix the same upto 1st July, 2007.
8. Mr. Sandeep was drawing basic pay of Rs.40800 in the ACP level-6 of the LDC post in the Haryana Power utilities as on 1st April, 2018 with next date of increment on 1st July every year. He was promoted on the post of the UDC in Functional pay level-5 as on 1st October, 2018. Fix his pay upto 1st July, 2021.
9. What are the rates of composite transfer grant on account of transfer in the public interest?
10. What do you mean by Pro-rata Pension and residual pension?

**Departmental Accounts examination for Ministerial
Establishment of Haryana Power Utilities.**

Session-2022-23

Paper – III

Revenue & Regulatory Affairs

Max Marks – 100

Time – 3 Hours

Instructions:

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

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

Part – A

(Common for all candidates)

1. In case of change of name from one consumer to another (except in family relation) where no physical disconnection takes place, _____
 - a) New consumer will be given new account number
 - b) New consumer will continue with the old account number
 - c) any one of the (i) and (ii) above.
 - d) none of these.

2. Allowances as a result of adjustment from consumer security deposit is recorded in _____
 - a) Consumer register
 - b) Main Cash book
 - c) Petty Cash Book
 - d) Sundry charges and allowances register

3. Can both the keys of the chest be held by one person at any point of time?
 - a) Yes
 - b) No
 - c) May be
 - d) None of the above.

4. For the purpose of calculation of security deposit in case of industrial consumers, how the fraction of a kilowatt should be dealt?
 - a) Less than half of the kilowatt should be neglected.
 - b) More than half of the Kilowatt should be considered as full kilowatt.
 - c) More than half of the Kilowatt should be neglected.
 - d) Both (a) and (b) above.

5. The revenue statement for every account month should be prepared _____.
- in the first week of the following month
 - on the last day of the month
 - in the second week of the following month
 - on 10th day of the following month
6. As per provisions of HSEB Manual of Instructions, when the number of consumers connected to a feeder/substation exceeds _____, a new group head should be added.
- 100
 - 150
 - 200
 - 250
7. The Sub Divisional Offices are required to maintain the following cash book/books:
- Consumers' Cash Received Book
 - Main Cash book
 - Establishment Cash Book
 - All of the above
8. Can the payment against the energy bills be accepted through money-order?
- Yes
 - No
 - Can't Say
 - None of these
9. What action will be taken when a legal heir of a deceased consumer intends to change the electric connection in his name but do not take the responsibility of the previous consumer?
- He shall be given a new account no.
 - The connection will be transferred in his/her name with the existing account no.
 - Any of the above.
 - None of these.
10. While accepting payment of electricity bills, Mr. A, the cashier of sub division 'X', issued the receipts (RO-4) to the customers and the posting was made in the CCR book from the duplicate copies of the receipts. Is the action of the cashier is in order?
- Yes

- b) No
- c) Can't Say
- d) None of these.

11. What do you mean by "Applicant" as per HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2005?

- a) an owner or occupier of any land/premises who files an application with a licensee for supply of electricity, increase or reduction in sanctioned load/contract demand, change in title, shifting of meter/ connection/ line/ distribution transformer, disconnection or restoration of supply, or termination of agreement,
- b) any applicant who makes an application to the transmission licensee for use of transmission lines for transmission of power.
- c) Both (a) and (b) above.
- d) None of these.

12. "Extension of Distribution System" means the system of wires and associated facilities, required to be erected and/or extended for giving supply to the applicant, between the delivery points on the transmission lines or the generating station connection and the points of connection to the installation of the applicant. Do you agree with the statement?

- a) Yes
- b) No
- c) Can't Say
- d) None of these

13. "Low Voltage (LV)" means a voltage that does not exceed _____.

- a) 250 volts
- b) 650 volts
- c) 440 volts
- d) None of these

14. In case of Agriculture supply connection, a copy of the _____ shall be considered as acceptable proof of ownership or lawful occupancy of premises.

- a) khasragirdawari
- b) jamabandi
- c) Kisan Pass Book
- d) Any one of the above

15. Where more than five consumers are connected on an independent feeder, the billing to the consumers shall be done based on the consumption recorded by the meters _____.

- a) installed at sub-station from where the independent feeder is emanating.
- b) installed at the consumers premises
- c) any of the (a) and (b) above

d) None of these

16. If at the time of energisation of the system it is noted that the concerned department /colonizer/society has not executed the complete electrification work as per the electrification plan approved by the licensee, the colonizer/developer shall be required to furnish the Bank Guarantee equivalent to _____ of the estimated cost of the balance work.

- a) 2 times
- b) 2.5 times
- c) 3 times
- d) 1.5 times

17. The consumption security deposit shall be returned to consumer upon termination of Agreement and within _____ of adjustment of all dues.

- a) 10 days
- b) 20 days
- c) 30 days
- d) 45 days

18. A consumer, except the HT industrial supply consumer, is required to maintain a sum equivalent to his average payment for the period of _____, as security deposit for power consumption.

- a) one billing cycle
- b) two billing cycles
- c) three billing cycles
- d) four billing cycles

19. In case of LT connections, where supply of electricity requires any Extension of distribution mains/ system, the Licensee shall issue Demand Note, after ascertaining the technical feasibility of giving supply of electricity to the applicant within _____ of receipt of application.

- a) 2 days
- b) 5 days
- c) 7 days
- d) 10 days

20. In case of HT connections above 33 KV supply, the timeline to carry out inspection & testing of consumer's installation by the licensee is _____.

- a) 5 days
- b) 15 days
- c) 20 days
- d) 25 days

21. In case of HT connections above 33 KV supply, time limit for licensee /applicant to complete the work required for providing electric supply is _____.

- a) 10 days
- b) 30 days

- c) 45 days
- d) 100 days

22. In case the supply is to be given from the existing network, what is the amount of Compensation payable if the demand notice is not issued within seven days of inspection of applicants' premises?

- a) Rs. 100 per day or part thereof.
- b) Rs. 150 per day or part thereof.
- c) Rs. 200 per day or part thereof.
- d) Rs. 1000 per day or part thereof.

23. The _____ may by general or special order, for reasons to be recorded in writing and after giving an opportunity of hearing to the parties likely to be affected, may relax any of the provisions of HERC (Duty to supply electricity on request, Power to recover expenditure incurred in providing supply & Power to require security) Regulations, 2016.

- a) Chairman of the Licensee Company
- b) Managing Director of the Licensee Company
- c) Concerned Director of the Licensee Company
- d) Haryana Electricity Regulatory Commission

24. If there is no post of an assistant storekeeper in a Sub Divisional Stores Depot, the quantity ledger will be maintained by the _____.

- a) Divisional Accountant
- b) Line Superintendent in charge of stores
- c) Sub Divisional Officer
- d) Any of the above.

25. _____ should be used for making entries in the quantity ledger.

- a) Pencil
- b) Ink
- c) Any one of the (a) or (b) above.
- d) Both (a) and (b) above.

26. Where there is appreciable difference in costs of the supplies already in stock and of those newly purchased, the issue rate should _____.

- a) be fixed on the basis of cost of supplies already in the stock
- b) be fixed on the basis of cost of newly purchased supplies
- c) at once be raised or lowered as the case may be.
- d) any one of the above.

27. The Stores Officer in charge of the divisional stores should check _____ of the items every year.

- a) 10%
- b) 20%
- c) 25%
- d) 50%

28. The containers received with equipments, conductors and cables in connections with the construction work, the cost of which is charged direct to the work concerned, should be disposed of by public auction and their sale proceeds should be credited to _____.
- a) receipts and recoveries on capital accounts.
 - b) miscellaneous revenue
 - c) any one of the above (a) and (b)
 - d) none of these.
29. A report on the salient particulars of Tools and Plant Register (Form DFR(PW)-14) and physical verification of stores, should be submitted by the Divisional Officer to the Superintending Engineer and to the Chief Engineer in prescribed form by the _____ each year.
- a) 30th September
 - b) 15th October
 - c) 15th November
 - d) 15th December
30. Electric Measurement Book is intended for the verification of materials issued direct to an estimate for an electrical work (service connections, local distribution lines and transmission lines) constructed departmentally or under piece -work / contract at labour rates. Are you agree with the statement?
- a) Yes
 - b) No
 - c) Can't Say
 - d) None of these
31. What are the duties of Commercial Assistant with respect to consumer's accounts?
- a) Comparison of entries of CCR Book with the duplicate copies of RO-4 Receipts.
 - b) To exercise 100% checks Assessment of energy charges and electricity duty and municipal tax of all the industrial consumers.
 - c) To ensure see that UDC (R) has exercised 100% checks and has recorded the certificates wherever required.
 - d) All of the above.
32. In the Quantity Ledger, there is a separate column for per unit rate of the article and total value thereof.
- a) Yes
 - b) No
 - c) Can't Say
 - d) None of these
33. What are the instructions regarding containers such as empty barrels, bags, tins and drums etc. in stock?

- a) The containers should be brought on to stock at fair market price.
 - b) The containers should be brought on to stock at value determined by COS.
 - c) The containers should be brought on to stock without value
 - d) None of these
34. What is the timeline for closing the half yearly register of stock?
- a) 1st May and 1st November
 - b) 1st June and 1st December
 - c) 1st July and 1st January
 - d) 1st September and 1st March
35. Which of the following should be used for writing quantity ledger of the stores?
- a) Pen
 - b) Pencil
 - c) Both (a) and (b)
 - d) It depends on the choice of the writer
36. In which form, store challan are prepared?
- a) CA-16
 - b) CA-17
 - c) CA-18
 - d) CA-19
37. Store transfer warrant is prepared for _____.
- a) For the return of material in the store
 - b) For the drawl of the material from the store
 - c) For the transfer of material from one divisions to another division /from one work to another work
 - d) Both a and b
38. List of balances are prepared in _____ as per the MOI No.207
- a) CA-28
 - b) CA-14
 - c) CA-17
 - d) CA-26
39. In the event of break down or other emergent work, when the store are issued after the office hours, the transactions in the value leger should be recorded _____.
- a) By the end of the week
 - b) By the end of the month
 - c) On the next working day
 - d) On the same day

40. The value of the containers should be taken into account in fixing the stock _____ of the articles contained therein.
- a) Market Price
 - b) Issue Price
 - c) Storage Price
 - d) Tentative price
41. If the deficiencies are made good in kind, the receipt or recovery should be shown in the account of Receipts in form DFR (PW) 12 without making any entry in the _____.
- a) Value column
 - b) Quantity column
 - c) Both value and quantity column
 - d) None of the above
42. Valuation is the base of:
- a) Verification
 - b) Marketing
 - c) Internal checking
 - d) Vouching
43. The work of one clerk is automatically check by another clerk is called:
- a) Internal control
 - b) Internal check
 - c) Internal audit
 - d) None of the above
44. Auditors of a joint stock company are appointed by:
- a) Directors of the company
 - b) Annual general meeting
 - c) Election at the annual general meeting
 - d) Debenture holders
45. Which of the following is not a fact of EPA?
- a) Economic audit
 - b) Efficiency audit.
 - c) Expenditure audit
 - d) Effectiveness audit
46. Who among the following can be appointed as the auditor of company?
- a) A partner or the director of the company
 - b) A person of unsound mind
 - c) Mr. 'Y' who owes Rs.500 to company
 - d) Mr. 'Z' who holds the 'CA' Certificate

Applicable for UHBVNL Candidates

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- a) By 31st October
 - b) By 30th November
 - c) By 31st January
 - d) By 31st March
48. From which company, HVPNL recover the annual transmission charges under MYT regulation?
- a) UHBVN
 - b) DHBVN
 - c) HPGCL
 - d) Both a and b
49. Which term shall be used for the capital expenditure actually incurred or projected to be incurred after the date of commercial operation of the project and admitted by the commission after prudence?
- a) Auxiliary energy consumption
 - b) Additional capitalization
 - c) Total capitalization
 - d) Net capitalization
50. Base year for the purpose of MYT 2019 regulation means
- a) First Year of control period.
 - b) Second year of control period
 - c) financial year immediately preceding the first year of the Control Period
 - d) financial year immediately succeeding the first year of the Control Period
51. Decapitalisation for the purpose of MYT 2019 regulation means
- a) Addition of Fixed Assets.
 - b) Reduction of Fixed Asset
 - c) Reduction of current Asset.
 - d) Reduction of both current and fixed assets
52. The ceiling of return on equity under MYT regulation is
- a) 10%
 - b) 15%
 - c) 15.5%
 - d) 14%
53. From which open access consumers, 100% SLDC charges recoverable shall be utilized to reduce the SLDC charges payable by the beneficiaries.
- a) Long term Open access consumers
 - b) Medium Term open access consumers
 - c) Short Term open access consumers
 - d) All of the above

54. Time period given for issuance of Tarrif order on ARR to the commission is
- 30
 - 60
 - 90
 - 120
55. An incident associated with the generation, transmission, distribution, supply or use of electrical energy in the licensee's area of supply which results in a significant interruption of service, substantial damage to equipment, or loss of life or significant injury to a human being or animal, with the technical characteristics of "significant interruption", "substantial damage", "significant injury" specified in the Grid Code, Distribution Code or Standards of Performance to be approved by the Commission or as otherwise specified by the Commission is referred as:
- Accident
 - Incident
 - Major Accident
 - Major Incident
56. The Licensee shall within _____ after this licence has become effective establish with approval of the Commission a procedure for handling complaints from Consumers about the manner in which the Licensee conducts its Distribution and Retail Supply Business.
- One Month
 - Three Months
 - 6 Months
 - One Year.
57. What is the rate of meter cup board in case of connection is sought up to 2 KW under domestic category?
- 200/-
 - 250/-
 - 300/-
 - 400/-
58. How much service connection charges per KW shall be charged on account of release of single phase Non-Domestic supply?
- Rs. 500 Per KW
 - Rs.1200 Per KW
 - R.1000 per KW
 - Rs.1500 per KW
59. How much amount of Advance Consumption Deposit shall be paid by the consumer on the release of street lighting?
- 1500 per KW
 - 2000 per KW
 - 1250 per KW
 - 1000 per KW

60. How much KW is allowed to cover up in the Agro Industries?
- 15 KW
 - 20 KW
 - 25 KW
 - 30 KW
61. Which authority is competent to effect the change of name in respect of HT connections?
- Chief Engineer
 - Superintending Engineer
 - Executive Engineer
 - Sub-Divisional officer
62. What is the rate of Cross subsidy surcharge for HT industry category from 01.04.2022?
- Rs. 1.21/kWh
 - Rs. 1.28/kWh
 - Rs. 1.27/kWh
 - Rs. 0.96/kWh
63. In which category Tissue culture electricity connection should be released?
- HT
 - LT
 - Agro-Industries
 - Bulk Supply domestic
64. What is the rate of electricity charges which consumer will be liable to pay in case of unauthorized use of Electricity?
- Equal to the applicable tariff
 - Twice the applicable tariff
 - Three times to the applicable tariff
 - Four times to the applicable tariff
65. What are the types of open access according to the duration?
- Short Term
 - Medium Term
 - Long Term
 - All of the above
66. TOD stands for
- Term of Day
 - Tariff of Day
 - Time of Day
 - Tariff of Demand
67. What is the maximum time period for reconnection of electricity supply?
- 3 months
 - 1 year
 - 6 months
 - 5 months

68. At what rate incentive is to be provided to consumer who opts advance payment scheme?

- a) Saving bank deposit interest plus 1%
- b) Saving bank deposit interest plus 2%
- c) Saving bank deposit interest plus 3%
- d) Saving bank deposit interest plus 4%

69. What is the colour of bill issued to temporary electricity connection in unauthorized colonies/ slums?

- a) Yellow
- b) Red
- c) Blue
- d) Green

70. What is the billing cycle of HT supply?

- a) Monthly
- b) Bimonthly
- c) 3 Months
- d) 4 Months

Applicable for DHBVNL Candidates

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54. Time period given for issuance of Tarrif order on ARR to the commission is

- a) 30
- b) 60
- c) 90
- d) 120

55. As per provisions of IEGC, CTU can not engage in

- a) Planning and development of Inter-State Transmission System
- b) Business of Generation
- c) Business of Trading
- d) Business of Trading and Generation both

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

- a) Regional Load Despatch Centre (RLDC)
- b) National Load Despatch Centre (NLDC)
- c) Central Transmission Utility (CTU)
- d) Regional Power Committee (RPC)

57. As per IEGC, following type (types) of trippings of important elements specified by Regional grid shall be precisely intimated by the concerned SLDC/CTU/User to RLDC as soon as possible,

- a) Any tripping, whether manual or automatic,
- b) Manual Tripping only
- c) Automatic Tripping only
- d) None of the above

58. As per IEGC, Regional grids are to be operated as power pools

- a) With centralised scheduling y RLDCs
- b) With centralized scheduling by RLDC and NLDC
- c) with decentralized scheduling and despatch,
- d) All of above

59. First IEGC, which became effective from 1st Feb, 2000 was

- a) A Regulation made by Central Electricity Authority (CEA)
- b) A Regulation made by Central Electricity Regulatory Commission(CERC)
- c) A Document of CTU Approved by CERC
- d) A Document of CTU Approved by Central Electricity Authority (CEA)

60. As per IEGC who is responsible for issuing of Transmission Planning Criteria and guidelines

- a) Regional Power Committee (RPC)

- b) Ministry of Power, Government of India
 - c) Central Transmission Utility (CTU)
 - d) Central Electricity Authority (CEA)
61. As per IEGC, Automatic Under-Frequency and df/dt Relays for load shedding in their respective systems are to be provided by
- a) All SEBs, distribution licensees / STUs
 - b) CTU and all STUs
 - c) CTU and all SEBs, distribution licensees / STUs
 - d) CTU and all SEBs
62. Which of the following is correct regarding scheduling of Hydro Generating Stations?
- a) These are expected to respond to grid frequency changes
 - b) These are expected to respond to inflow fluctuations.
 - c) These are free to deviate from the given schedule without causing grid constraint
 - d) All of above
63. The State transmission system, as a general rule, shall be capable of withstanding and be secured against the following contingency outages without necessitating load shedding or rescheduling of generation during steady state operation to be shared among all the States of the country
- a) outage of a 132 kV D/C line or,
 - b) outage of a 220 kV D/C line or,
 - c) outage of a 400 kV S/C line or outage of a single Interconnecting transformer
 - d) All of the above
64. Who is the Chairman of Grid Coordination Committee?
- a) Director (Technical) STU
 - b) Chief Engineer of SLDC
 - c) MD of Distribution Company
 - d) Power Minister of the State
65. Transformers above 10 MVA have following protection scheme: -
- a) Earth fault protection
 - b) Differential Protection
 - c) Isolated Protection
 - d) Distance Protection
66. PSS provided in the AVR of the generating unit stands for:-
- a) Power System Stabilizer
 - b) Power Safety System
 - c) Power Selective System

d) Power survival System

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

- a) Trading of Electricity
- b) Generation of electricity
- c) Distribution of electricity
- d) Transmission of electricity

68. _____ means the standard related to the transmission licensee's operation of its transmission system issued by the commission for a transmission licensee in the state in pursuance of Haryana Electricity Reform Act 1997?

- a) transmission operating standard
- b) generation operating standard
- c) SLDC operating standard
- d) Distribution operating standard

69. Where the transmission licensee engages in any other business, any Revenue earned from such other business shall be treated as per HERC (treatment of income of other business of transmission licensee and distribution licensee) regulations,2007 and such proportion of the _____ as specified shall be utilized for reducing charges for transmission and wheeling?

- a) Revenue
- b) Expenses
- c) Income
- d) Charges

70. The transmission licensee shall maintain _____ get the same audited and undertake an investigation of amount reflected in the capital works in progress account from time to time to ensure that the completed works are transferred to the _____ as soon as after they are completed.

- a) Fixed Assets Register
- b) Fixed Assets Register, capital work in progress Register
- c) Work Register, Fixed Assets register
- d) Work abstract, form-4

Applicable for HPGCL Candidates

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 - b) Medium Term open access consumers
 - c) Short Term open access consumers
 - d) All of the above

54. Time period given for issuance of Tarrif order on ARR to the commission is
- a) 30
 - b) 60
 - c) 90
 - d) 120
55. which one of these is the fundamental principles of costing?
- a) cost is related to its cause.
 - b) cost is charged after it is incurred
 - c) abnormal cost is excluded from costing
 - d) all of these
56. which one of these is known as the "Post-mortem cost"
- a) Historical costing
 - b) Marginal costing
 - c) uniform costing
 - d) Indirect costing
57. A costing method which don't manufacture goods but render services is known as
- a) Target costing method.
 - b) operating costing method
 - c) operation costing method
 - d) none of these.
58. Bridge construction (industry) is a method of which costing.....
- a) operating
 - b) batch
 - c) contract
 - d) multiple
59. Break up of the cost into elements is essential for the purpose of and for the
- a) Total cost and cost per unit
 - b) Variable cost and cost per unit
 - c) fixed cost and cost per unit
 - d) none of the above
60. cost accounting records bothand
- a) Monetary and fixed units
 - b) variable and physical units
 - c) Monetary and physical units
 - d) none of these
61. Bicycle (industry) is a method of which costing.....
- a) operating
 - b) batch
 - c) unit
 - d) multiple
62. Overhead refers to
- a) Direct or Prime Cost

- b) All Indirect costs
- c) only Factory indirect costs
- d) Only indirect expenses

63. Variable cost per unit

- a) Remains constant
- b) varies
- c) decreases
- d) increases

64. What is the title of CAS-20?

- a) Material cost
- b) overburden removal cost
- c) Quality Control
- d) Royalty and Technical Know-How Fee

65. cost accounting is mainly concerned with

- a) short term planning
- b) long term planning
- c) short term planning as well as long term planning
- d) none of these

66. it is a technique of cost accounting which studies the change in cost and change in revenue due to change in the level of output or production or in the method of production is known as

- a) operating costing
- b) batch costing
- c) unit costing
- d) incremental costing

67. Direct material + Direct labour + Direct expenses is known as

- a) Prime cost
- b) Factory cost
- c) cost of production
- d) none of these

68. The term labour may be defined as the human effort by which materials are converted into finished products

- a) Direct material
- b) Indirect material
- c) Labour cost
- d) other expenses

69. are those expenses which can not be identified with a specific job, process, or order

- a) Direct expenses
- b) Indirect expenses
- c) overheads
- d) other expenses

70. what is the title of CAS-16?

- a) Material cost

- b) capacity determination
- c) Production and operation overheads
- d) Depreciation and Amortisation

Part - B

(Applicable for UHBVNL/DHBVNL Candidates)

1. Define the long-term transmission consumer, medium term transmission consumers and short term transmission consumer.
2. What are the provisions of income received from the short term open access consumers and recovery of SLDC charges from the short term open access consumers under MYT regulation?
3. What is the procedure for the adjustment of under charges and over charges relating of consumer accounts and their recovery/refund?
4. Discuss briefly the various cash books required to be maintained in the sub-divisions offices.
5. What precautions should be followed to avoid the erroneous payment of consumer security?
6. Define the issue rate. Can the issue price of the same article can be higher or lowered?
7. From the following particulars calculate the issue rate per insulator for insulators imported from abroad?
 - i. 2000 insulators at Rs.100 each from Bombay
 - ii. Railway freight from Bombay to nearest railhead Rs.3000/-
 - iii. Railway transit Insurance Rs.1000/-
 - iv. Loading , unloading from railhead to central store Rs.2000/-
 - v. Wages of the payment of watchmen of store Rs. 75/- per month
 - vi. Insurance during storage Rs. 360/ per month
 - vii. Rent of Godown Rs. 50/- per month
8. What are the power of the HERC defined under Electricity Act, 2003?
9. Calculate the energy charges payable by due date and after due date based on following data.

Previous reading date	06.06.2022
New reading date	03.08.2022
Bill issue date	03.08.2022
Old reading	16260 KWH
New reading	16627 KWH
Sanctioned load	6.30 KW
Area fall in the MC area	
Non-energy charges on account of review of ACD	Rs.1038.17/-
10. What are the regulations for the conduct of audit of stores and stock account?

Applicable for HVPNL Candidates

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 - iv. Loading , unloading from railhead to central store Rs.2000/-
 - v. Wages of the payment of watchmen of store Rs. 75/- per month
 - vi. Insurance during storage Rs. 360/ per month
 - vii. Rent of Godown Rs. 50/- per month
8. What is role of CEA according to HGC, Regulations, 2009?
9. Calculate the energy charges payable by due date and after due date based on following data.

Previous reading date	06.06.2022
New reading date	03.08.2022
Bill issue date	03.08.2022
Old reading	16260 KWH
New reading	16627 KWH
Sanctioned load	6.30 KW
Area fall in the MC area	
Non-energy charges on account of review of ACD	Rs.1038.17/-
10. What are the regulations for the conduct of audit of stores and stock account?

Applicable for HPGCL Candidates

1. Define the long-term transmission consumer, medium term transmission consumers and short term transmission consumer.
2. What are the provisions of income received from the short term open access consumers and recovery of SLDC charges from the short term open access consumers under MYT regulation?
3. What is the procedure for the adjustment of under charges and over charges relating of consumer accounts and their recovery/refund?
4. Discuss briefly the various cash books required to be maintained in the sub-divisions offices.
5. What precautions should be followed to avoid the erroneous payment of consumer security?
6. Define the issue rate. Can the issue price of the same article can be higher or lowered?
7. From the following particulars calculate the issue rate per insulator for insulators imported from abroad?
 - i. 2000 insulators at Rs.100 each from Bombay
 - ii. Railway freight from Bombay to nearest railhead Rs.3000/-
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Session-2022-23

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Max Marks – 100

Time – 3 Hours

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1. Valuation of stock is done at lower of cost or market value because of _____
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2. For which of the following adjustments would a reversing entry facilitate book-keeping procedures?
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 - c) BM-18

d) BM-26A

59. Savings from salaries shall not be _____ to other standard objects of expenditure but savings under other standard objects of expenditure can be re-appropriated to the standard object salaries.

- a) Supplementary
- b) Re-appropriated
- c) Appropriated
- d) Deemed

60. Which term is applied for the statement to be laid before the legislature showing the estimated amount of the expenditure over and above the expenditure authorized for that year?

- a) Supplementary appropriation
- b) Supplementary grant
- c) Supplementary Appropriation Bill
- d) Supplementary statement of expenditure

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

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

62. Which of the following is not a limitation of accounting?

- a) Based on accounting conventions
- b) Evidence in Legal Matters
- c) Incomplete Information
- d) Omission of Qualitative Information's

63. Current Liabilities include

- a) Bills Payable
- b) Creditors
- c) Outstanding Expenses
- d) All of the above

64. Which of the following will be treated as drawings?

- a) Withdrawing money for payment of salary to employees
- b) Withdrawing money for payment to creditors
- c) Withdrawing money from business for private expenses
- d) Withdrawing money for purchase of asset

65. Concept of Consistency means

- a) All the firms in the same industry should use identical accounting principles and procedures
- b) All principles and procedures of accounting are utilised
- c) Accounting principles and methods should remain consistent from one year to another
- d) All of the above

66. According to the Cost Concept

- a) Assets are recorded at lower of cost and market value.
- b) Assets are recorded by estimating the market value at the time of purchase.
- c) Assets are recorded at the value paid for acquiring it.
- d) Assets are not recorded

67. Credit purchases of furniture will be recorded through which voucher

- a) Debit Voucher
- b) Credit Voucher
- c) Cash Voucher
- d) Transfer Voucher

68. When a firm maintain a cash book, it need not maintain....

- a) Journal paper
- b) Purchase book
- c) Sales book
- d) Cash and bank accounts in ledger

69. Cash book is a type of.....but can be treated as a..... of account.

- a) Subsidiary Book, Principal Book
- b) Principal Book, Subsidiary Book
- c) Subsidiary Book, Subsidiary Book
- d) Principal Book, Principal Book

70. In case lesser amount is recorded in sales invoice by mistake, then a is sent

- a) Debit Note
- b) Credit Note
- c) Cash Note
- d) Debit or Credit Note

Part – B

1. What do you mean by the statement of excess and surrender and for what purpose it is prepared?
2. What is difference between detailed estimates or departmental estimates?
3. What is the difference between excess grant and supplementary grant?
4. What is the procedure for reconciliation between Nigam's books and Bank account statements to be followed in FA/Hqrs office in respect of collection Account?
5. What do you mean by convention of conservatism?
6. What do you mean by petty cash book?
7. What do you mean by debit Note and credit note?
8. What do you mean by bill of exchange and what are its characteristics?
9. What do you mean by Depletion?
10. What do you mean by Provisions?

**Departmental Accounts examination for Ministerial
Establishment of Haryana Power Utilities**

Session-2022-23

Paper – V

Stores & Purchases (For Store Keeping Staff)

Max Marks – 100

Time – 3 Hours

Instructions:

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

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

Part – A

(Common for all candidates)

- 1 What term is applied to the office of Administrative officer who has one or more Divisional Officers working under his order and is not himself entrusted with the execution of works or with the receipt and disbursement of public money?
 - a) Direction office
 - b) Special office
 - c) Administrative office
 - d) None of the above

- 2 What do you mean by the debt Head?
 - a) For charges adjustable finally in the accounts of Divisional officers
 - b) For revenue receipts creditable finally to Government in the accounts of Divisional officers
 - c) Receipts as well as payments for cash, stores or other value received from, or paid to on behalf of, other divisions, department or Government
 - d) For certain Receipts and payments held in suspense pending clearance by payment or recovery in cash or otherwise.

- 3 Where the transactions of receipts shall be placed, if the exact head cannot be ascertained at once?
- a) Miscellaneous P.W.Advance
 - b) Deposit
 - c) Both a and b
 - d) None of the above
- 4 The Divisional Accountant advise and assist to the Divisional officer in all matters relating to the accounts and budget estimates or to the operation of financial rules generally as
- a) As Accountant
 - b) As Auditor
 - c) As Advisor
 - d) None of the above
- 5 Liabilities may be divided into following classes
- a) Those outstanding in the suspense accounts, relating to contractors and labours in the accounts of work
 - b) Those outstanding in any of the regular suspense accounts of the division
 - c) Outstanding debts adjustable by book transfer
 - d) All of the above
- 6 In how many days, the reply of the inspection report shall be submitted to the Accountant- General by the Executive engineer?
- a) Four weeks
 - b) Five weeks
 - c) Nine weeks
 - d) Six weeks
- 7 In which Form, all contingent charges (including stock and adjustment transactions) should be consolidated at the end of the month?
- a) Form-PFR 10
 - b) Form-PFR 11
 - c) Form-PFR 12

- d) Form-PFR 13
- 8 How the recovery of rent from the government employees occupying rentable building in charge of the department?
- a) By cash
 - b) By deduction from their pay bills
 - c) Both a and b
 - d) None of the above
- 9 Which deposits may be passed through the regular accounts of the division?
- a) Cash deposits of subordinates as security
 - b) Cash deposits of contractors as security
 - c) Deposit for works to be done
 - d) All of the above
- 10 What are the initial records upon which the accounts of works are based?
- a) Muster Roll
 - b) Measurement Book
 - c) Both a and b
 - d) None of the above
- 11 Part-II of the muster rolls pertains to
- a) Attendance of the labourers
 - b) Detail of unpaid wages
 - c) Progress of work done by the labour
 - d) None of the above
- 12 For what purpose standard Measurement book is used?
- a) For the measurement of electrical works
 - b) For the measurement of building and civil works
 - c) For the measurement of work done by labour
 - d) None of the above
- 13 Secured advance cannot be granted against
- a) Steel
 - b) Bricks

- c) Sand
 - d) None of the above
- 14 When the recovery from the contractor shall be made on account of the cost of material issued to him for use on a work?
- a) From the first running A/C bill
 - b) From the last running A/C bill
 - c) Recovery shall be made separately
 - d) None of the above
- 15 When the Unused balances of the material debited direct to works should be verified?
- a) Twice during a year
 - b) Once during a year
 - c) Quarterly during a year
 - d) None of the above
- 16 Where the work abstract is prepared?
- a) Division office
 - b) Sub-division office
 - c) Circle office
 - d) None of the above
- 17 A contractor has 100000 bricks ready at the kiln site for use on the building work. He is in need of advance badly to get delivery of bricks from the kiln and to carry them to the site of work. How much secured advance shall be admissible in this case?
- a) 75% of the value of 100000 bricks
 - b) 60% of the value of 100000 bricks
 - c) 50% of the value of 100000 bricks
 - d) Not admissible

- 18 In case a contractor delays receiving the payment of his final bill for more than one month after the bill has been passed, the amount due to him may be credited to
- a) Misc. Work advance
 - b) Misc. pending investigation
 - c) Public Works Deposits
 - d) None of the above
- 19 Minus quantities in the stock account could occur if
- a) Quantities received were brought to account but their value was not accounted for
 - b) Value of the material issued was accounted for but quantities issued were not accounted
 - c) Some of the items of receipt of store were not posted
 - d) None of the above
- 20 There was an excess of 50 bags of cement of the value of Rs.5000 but an equal number of bags of cement were found to have become unserviceable by exposure to rain during the physical verification. What treatment shall be given in the books of Accounts?
- a) Both will be set off against each other
 - b) Both will be treated surplus
 - c) Both will be treated as shortage
 - d) Excess will be treated as receipt and unserviceable shall be treated as issue by debit to misc work advance
- 21 Voucher No. is not required to be mentioned against the following entries
- a) Cheque endorsed to SDO
 - b) Issue of self-cheque
 - c) Both a and b
 - d) None of the above
- 22 It is principle that payments for all works are made on the basis of measurements recorded in the Measurement Book. Which is not an exception to this rule?

- a) Advance payment to contractor
 - b) Payment on account of secured advance
 - c) Payment against lump sum contract
 - d) Payment against running Account bill
- 23 Lump-sum contract means
- a) Where contractor agree to execute the work as per the drawing and specification for the fixed sum
 - b) Where contractor agree to carry out the complete labour work of all items of work at the rates quoted by him
 - c) Where contractor agree to carry out the work at his quoted percentages above or below the schedules of rates for every item
 - d) None of the above
- 24 Which account shall be debited when the price of the material is paid or adjusted by transfer?
- a) Sale
 - b) Purchase
 - c) Supplier
 - d) Marketing
- 25 Tick the incorrect statement
- Articles of tools and plant found short are dealt with as under:-
- a) Number of article short is shown as issued in Part-I of T&P ledger
 - b) This number is posted in part-III shortage awaiting adjustment
 - c) Deficiency made good in kind is noted in Part-III to clear the shortage
 - d) For cash recovery made, a note is made in Part-I and III to clear the article that is short
- 26 Which one of the following is not be treated as Charged Expenditure?
- a) Pay and allowances of judges of High court
 - b) Pay and allowances of the Governor ,speaker and Deputy speaker

- c) Any sum payable on account of arbitration, decree and judgement of the court
 - d) Pay and allowances of the employees
- 27 Which statement is not correct
- a) Every officer receiving money on behalf of the Government should maintain a cash book in form PFR-I
 - b) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check
 - c) Cash drawn on pay ,travelling allowance and contingent bills of establishment and undisbursed balances thereof should be mixed with the permanent advance and the regular cash balance
 - d) If a government employee who is not in charge of a cash too, receives money on behalf of Government at exceptional times, he should not mix it up with the any other cash in his charge
- 28 All references by the Government employee on personal matters, such as leave, leave salary, pay, increments, funds subscription, house rent, posting etc. must be submitted in covers stamped with
- a) Service postage stamps
 - b) Ordinary Postage stamps
 - c) Revenue stamp
 - d) None of the above
- 29 Amount awarded by an Arbitrator, appointed under the agreement, was filed in a court. The amount of award would be charged expenditure in the Divisional Accounts:
- a) Only if court decrees against the Division
 - b) Only if it just makes it a rule of the court
 - c) Both A and B
 - d) None of the above
- 30 The term Work Charged Establishment excludes employees
- a) Actually executing a specific work or a project
 - b) Employed on subordinate supervision of departmental labour, stores and machinery of a work

- c) Whose salary is debited to the work concerned
 - d) Whose salary is to be treated as charged expenditure
- 31 Intermediate payment made to a contractor against lump-sum contract is shown in accounts as
- a) Advance bearing interest
 - b) Advance not bearing interest
 - c) Misc. Works Advance
 - d) Advance payment
- 32 Cashier is having the notes and coins of Rs.1000/- which includes the torn notes of Rs.50 and defaced notes of Rs.100 and un-disbursed salary of Rs.1200 as on 1st April,2022. Then, what will be opening balance in the cash book?
- a) 2200/-
 - b) 2100/-
 - c) 2050/-
 - d) 2120/-
- 33 Rate of RCC was Rs.40 per cft. A contractor used 0.5 Kg steel less per cft. Deducton is made @Rs.10 per kg of steel less used. This will reduce his rate per cft. by
- a) Rs.2/-
 - b) Rs.5/-
 - c) Rs.0.50
 - d) None of the above
- 34 Sub-heads of Works abstract are of two categories, namely:
- a) Standing charges and Charges needing sanction
 - b) Fixed charges and Variable charges
 - c) Final charges and Suspense charges
 - d) Voted expenses and charges expenses
- 35 Security deposit paid in respect of a contract lapses:
- a) Three complete account years after the date of deposit
 - b) Three complete account years after passing of the final bill or expiry of maintenance period whichever is later

- c) Three complete account years after the date when the completed work was handed over to the department
 - d) Three complete account years after passing of the final bill or expiry of maintenance period whichever is earlier
- 36 A fine of Rs.500/- has been imposed on the contractor for delay in the completion of work. Where the entry of Rs.500/- shall be posted in the contractor ledger?
- a) Other transaction column
 - b) Debit column
 - c) No entry
 - d) Credit column
- 37 A material amounting to Rs.4450/- issued for work C and Rs.170 paid carriage charges for the said material as it was stipulated to be supplied at site. How much amount shall be posted in the contractor ledger and under which column?
- a) Rs.4450 under Other transaction column and debit column
 - b) Rs.4620 under other transaction column and debit column
 - c) Rs.4450 under other transaction column and credit column
 - d) Rs. 4620 under other transaction column and credit column
- 38 Self cheque amounting to Rs. 50000/- issued during the month. In which columns of the cash book, this amount shall be posted?
- a) IUT Column of the payment side and cheque in hand column of the receipt side
 - b) Cheque in hand column of the receipt side as well as payment side
 - c) IUT column of the receipt side and cash in hand column of the payment side
 - d) IUT column of the payment side and cash in hand column of the receipt side
- 39 Two tonnes of steel amounting to Rs.5000/- issued to contractor for work D awarded on labour rates. In which column, this amount shall be posted in the contractor ledger?
- a) Other transaction column and debit column
 - b) Other transaction column and credit column
 - c) Debit column and credit column

- d) No entry
- 40 Cash includes _____
- a) Only currency notes
 - b) Legal tender coins and currency notes
 - c) Legal tender coins, currency notes, cheques payable on demand and demand drafts.
 - d) None of these
- 41 What is "Voted Expenditure"?
- a) It is the expenditure which is subject to the vote of the Legislature.
 - b) It is the expenditure which is the vote of the Legislature is not required.
 - c) It is the charged expenditure.
 - d) None of these.
- 42 In case of death of a Government employee, the pay and allowances can be drawn for the day of the death.
- a) Yes
 - b) No
 - c) Can't Say
 - d) None of these.
- 43 What term shall be applied to works of construction or repair the cost of which met, not out of government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional officer?
- a) Contract
 - b) Deposit work
 - c) Takvi work
 - d) Imprest
- 44 Which term is applied the standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursement which may be entrusted to his charge by the Divisional Officer or the Sub-Divisional Officer?
- a) Imprest
 - b) Advance payment
 - c) Secured Advance
 - d) Intermediate payment

- 45 What charges are included in the storage charges
- Cost of the articles
 - Transportation charges of the articles
 - Transit Insurance of the article
 - Work charge establishment
- 46 Which expenditure is to be considered original work?
- Surface painting and the necessary addition of stone chips, gravel or sand
 - All new construction
 - Special repairs and the periodical renewal
 - Both a and c
- 47 The transactions relating to Takavi Works should be classified under the head _____.
- Loan and Advances to State government
 - Takavi work advances
 - Misc.P.W.Advance
 - Deposit work
- 48 Fill in the blank with appropriate word
Transactions recorded under the head _____ should be divided into the following classes:-
- Sale of credit
 - Expenditure incurred on deposit works in excess of deposits received or in anticipation of receipt of money
 - Losses, retrenchments, errors, etc
 - Other items
- Deposit works
 - Misc.PW Advance
 - Incidental charges
 - Misc charges
- 49 The expense attendant upon the necessary examination of the soil for the foundation of works ordered by competent authority should be treated as _____.
- Outlay on works

- b) Contingent charges
 - c) Both a and b
 - d) None of the above
- 50 Which form is used to mention the detail of the actual cash found at the end of the month?
- a) P.W.A 1
 - b) P.W.A 2
 - c) P.W.A 3
 - d) P.W.A 4
- 51 All transactions of receipts and issues are recorded in the P.W.A 4 in _____.
- a) Value
 - b) Quantities
 - c) Both Quantities and value
 - d) Stock register
- 52 No correction should be made in the accounts in respect of stores declared to be _____.
- a) Surplus
 - b) Deficit
 - c) Theft
 - d) In excess of requirement
- 53 All Transfer entries which have been approved for action should be registered in the Transfer Entry Book in _____ maintained in the Divisional office.
- a) P.W.A 7
 - b) P.W.A 8
 - c) P.W.A 9
 - d) P.W.A 6
- 54 An account of all the transactions relating to work during a month whether in respect of cash, stock or other charges should be prepared in work abstract in _____.
- a) P.W.A 8
 - b) P.W.A 9
 - c) P.W.A 10

- d) P.W.A 11
- 55 If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to _____ at the discretion of the _____.
- a) Two months, Divisional officer
 - b) Three months, Sub-Divisional officer
 - c) Three months, Divisional officer
 - d) Two Months, Sub-Divisional officer
- 56 A sum of Rs. 2000/- paid to a daily labourer on muster roll against earth work is recoverable from Contractor. In which column, this amount shall be posted in the work abstract?
- a) Earth work column
 - b) Labourer column
 - c) Other transaction column
 - d) Material column
- 57 _____ of the contractor should not be included in the contractor ledger.
- a) Cement issued to contractor
 - b) Steel issued to contractor
 - c) Fine for bad work
 - d) Security deposit
- 58 A detailed account of the transactions relating to suspense heads "Purchases" "stock" and Miscellaneous P.W. Advance " should be maintained in the division office in a Register called the _____.
- a) T&P Register
 - b) Stock Register
 - c) Suspense Register
 - d) P.W.Advance Register
- 59 For percentage recoveries made on account of establishment, tool and plant, and account & audit charges, a single schedule docket should be prepared in form _____.
- a) P.W.A 23
 - b) P.W.A 25

c) P.W.A 26

d) P.W.A 24

60 _____ is the formal acceptance by the Administrative department of a proposal to incur expenditure on work initiated by or connected with the requirement of that department.

a) Administrative approval

b) Technical approval

c) Financial approval

d) Deemed approval

Applicable for UHBVN/DHBVN Candidates

- 61 In how much period, tender can be submitted from the date of advertisement of NIT in leading Newspaper/loading of website/date of registered post/fax in case of open tenders
- At least 45 days
 - At least 21 days
 - At least 11 days
 - None of the above
- 62 In how many days, single part tender can be decided by the SPC from the date of opening?
- With in 15 days
 - With in 30 days
 - With in 45 days
 - With in 60 days
- 63 Where a purchase falls within the competency of the Whole time directors there is a difference of opinion between the Whole Time Directors on the selection of tenders for placement of order, then which Authority shall give the final decision on the selection of tender?
- Board of Directors
 - Whole Time Directors
 - Both a and b
 - None of the above
- 64 If the price variation formula is included in the Purchase order, then it shall be applicable for
- For escalation only
 - For reduction only
 - Both for escalation as well as reduction only
 - None of the above
- 65 In case, there is reference of decrease in prices only and a ceiling may or may not have been given, then equivalent price shall be worked out:-
- By loading the variation
 - Without loading the variation
 - Both a and b
 - None of the above
- 66 When the material cannot be purchased under the option clause specified in the Purchase Regulation?
- Where additional quantity to be purchased is upto 50%
 - Where additional quantity to be purchased is upto 60%
 - Where there is downward trend in the prices
 - Where additional quantity to be purchased is upto 40%

- 67 In how many days, Sub-division should scrutinize, verify and submit the complete bill of Head office level contracts to the division office from the date of receipt of the complete bills?
- Within 5 days
 - Within 10 days
 - Within 7 days
 - Within 15 days
- 68 In how many days, claim shall be lodged with the firm to make good the defect/damage or replace the material
- Within reasonable period not exceeding 75 days from the date of notification of such defect
 - Within reasonable period not exceeding 45 days from the date of notification of such defect
 - Within reasonable period not exceeding 50 days from the date of notification of such defect
 - Within reasonable period not exceeding 60 days from the date of notification of such defect
- 69 In how many day, the replacement shall be effected by the supplier in case of defect in material is pointed out by the department to the Supplier?
- Within 30 days
 - Within 45 days
 - Within 60 days
 - Within 90 days
- 70 What will be the supplier liability in the event of breach of any of the terms and conditions of the contract?
- liable to pay to the Nigam a sum equivalent to 5% of the value of the undelivered material as liquidated damages
 - Liable to pay to the Nigam a sum equivalent to 10% of the value of the undelivered material as liquidated damages.
 - Liable to pay to the Nigam a sum equivalent to 15% of the value of the undelivered material as liquidated damages.
 - Liable to pay to the Nigam a sum equivalent to 20% of the value of the undelivered material as liquidated damages.

Applicable for HVPNL Candidates

- 61 Schedule C of the tender documents pertains to
- Instructions to tenderers
 - Tender forms
 - Terms and Conditions of contract
 - All of the above
- 62 Where the tenders have been invited in two parts, all tenders received against Part-I shall be opened and examined. In how many days, Part-II tender shall be opened from the date of opening of Part-I tender?
- Within fifteen days
 - Within thirty days
 - Within forty-five days
 - Within sixty days
- 63 Where a purchase lies within the competence of the SPC but there is a difference of opinion between the members of the Committee on the selection of tenders for the placement of orders, the case will be reserved for final decision by?
- Whole Time Members
 - Board of Directors
 - Chief Engineer
 - Managing Director
- 64 It shall be the duty of the purchasing authority or of the chief engineer in case where the Whole Time Members of the Board are the purchasing authority to ensure that the final decision on the case is taken or obtained at least fifteen days before the expiry of the prescribed period of validity of tender. For this purpose, how much minimum period shall be reserved for consideration of the case by the Board of Directors for taking the final decision?
- 15 days
 - 21 days
 - 30 days
 - 40 days
- 65 What is the full form of IEEMA
- Independent Electronic and Electrical Manufacturers Association
 - Indian Electrical and Electronics Manufacturers Association
 - Indian Electronics and Electrical Manufacturers Association
 - Indian Electrical Engineers Manufacturers Association
- 66 Fill in the blanks with appropriate word

Earnest money deposit furnished with the tender in the form of a _____ or in any other form not specifically approved by the Board shall not be accepted under any circumstances not shall a request from the tenderer for the transfer of earnest money/security deposit furnished against any previous tender under consideration be entertained.

- a) Draft
 - b) Cheque
 - c) RTGS
 - d) None of the above
- 67 At what rate security deposit is deducted from the contractor bill?
- a) 5%
 - b) 10%
 - c) 15%
 - d) 20%
- 68 In how many days, claim shall be lodged with the firm to make good the defect/damage or replace the material
- a) Within reasonable period not exceeding 75 days from the date of notification of such defect
 - b) Within reasonable period not exceeding 45 days from the date of notification of such defect
 - c) Within reasonable period not exceeding 50 days from the date of notification of such defect
 - d) Within reasonable period not exceeding 60 days from the date of notification of such defect
- 69 Which are not covered under the force majeure clause as per the Purchase Regulation?
- a) Orders or instructions of the centre government or state government
 - b) Acts of God, act of civil & Military authority
 - c) Non availability of raw material
 - d) Fire, floods, strike, lock-out, freight embargoes, war-risk, riots and civil commotion
- 70 What is the formula of the quality rating?
- a) $\text{Quantity accepted/Quantity supplied} \times 100$
 - b) $\text{Quantity offered on due date/quantity due on that date} \times 100$
 - c) $\text{Quantity supplied/Quantity accepted} \times 100$
 - d) $\text{Quantity due on that date/Quantity offered on due date} \times 100$

Applicable for HPGCL Candidates

- 61 As per Regulation No.3.3 (ii), what is the Indent value when the requirements should be reviewed and recommended by the screening committee consisting of SE/MM & stores, FA & CAO, XEN Purchase and XEN (user):
- a) Rs. 2.5 lakh
 - b) Rs. 5 lakh
 - c) Rs. 25 lakh
 - d) Rs.50 lakh
- 62 In case of work order, the contract agreement on non-judicial stamp paper is executed at the end of the:
- a) Pre -award phase
 - b) Award phase
 - c) Post - award phase
 - d) None of the above
- 63 Tender system adopted for inviting offers in most open public manner is known as:
- a) Open tender
 - b) Limited tender
 - c) Bulletin tender
 - d) Special limited tender
- 64 What is not the purpose of security money deposit:
- a) It ensures successful service during warranty period
 - b) It can be forfeited in form of recovery
 - c) It acts as assurance for competency of firm
 - d) As a source of earning for HPGCL
- 65 The earnest money of unqualified bidder will be refunded:
- a) As promptly as possible within 30 days after declaration of qualification result
 - b) After three months of the execution of the contract with the selected bidder
 - c) After 15 days of the execution of the contract with the selected bidder.
 - d) None of the above
- 66 The amount of earnest money to be specified in the NIT shall be 2 % of the estimated value of the tender. However, the upper ceiling of EMD for tenders having estimated value above Rs. 20 crores but up to 50 crores shall be:
- a) Rs.20 lakh
 - b) Rs.25 lakh

- c) Rs.35 lakh
d) None of above
- 67 As per Regulation No.7.4, under open tender enquiry, due date fixed for opening of the tender from the date of publication/ issue of NIT shall be:
- a) 30 days
b) 90 days
c) 120 days
d) None of the above
- 68 As per Regulation No. 2.11 who is not a member of Store Purchase Committee:
- a) CE
b) SE
c) Xen
d) FA&CAO
- 69 As per Regulation 2.28, which items is not pertaining to essential / insurance stock items:
- a) Specific items
b) Common use or centralize purchase items
c) Consumables or Regular stock items
d) All of the above
- 70 As per Regulation No.3.3 (vii) Indent approving Authority means:
- a) Store Keeper concerned
b) AE/AEE concerned
c) XEN concerned
d) SE concerned

Part – B

(Applicable for all candidates)

- 1 What are the canon of financial propriety?
- 2 What is meant by charged expenditure? Also intimate the various expenditure which are considered as charged expenditure?
- 3 What is an imprest? How do you distinguish it from Temporary advance?
- 4 State the different kind of tools and plants used in the Haryana Power Utilities and the procedure of their procurement?
- 5 The executive engineer, while verifying stock, notices shortage of 20,000 bricks and 40 pick-axes. State how, this shortage will be adjusted?
- 6 In how many parts, Deposit transactions of the department of Public work are divided. Explain in detail?
- 7 Under what circumstance, earnest money of the contractor may be forfeited?
- 8 Name the main heads under which transactions of the division may be classified?
- 9 Define Administrative Approval.
- 10 What precautions should be observed in writing the measurement book?

**Departmental Accounts examination for Ministerial
Establishment of Haryana Power Utilities**

Session-2022-23

Paper – VI

Legal Studies

Max Marks – 100

Time – 3 Hours

Instructions:

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

Attempt any 7 questions out of 10 questions of Part – B. Each question carries ten marks.

Part – A

1. On how many workers in the factory, a provision shall be made for cooling drinking water during hot weather by the effective means?
 - a) 100 workers
 - b) 150 workers
 - c) 200 workers
 - d) 250 workers
2. In how many days, the site appraisal Committees shall examine an application for the establishment of a factory involving hazardous process and make its recommendation to the state Government?
 - a) 45 days
 - b) 90 days
 - c) 120 days
 - d) 150 days
3. For how many workers, a facility of canteen shall be provided and maintained in the factory?

- a) More than One Hundred and fifty worker
 - b) Upto two hundred workers
 - c) Upto one hundred workers
 - d) More than two hundred and fifty workers
4. Which section of the factories Act, 1948 deals with Offences by workers?
- a) Section 95
 - b) Section 96
 - c) Section 97
 - d) Section 98
5. How much penalty has been prescribed for wrongfully disclosing results of analysis under section 91 of the Factories Act, 1948?
- a) Upto two months or with fine upto one thousand rupees or with both
 - b) Upto one month or with fine upto one thousand rupees or with both
 - c) Upto three month or with fine upto two thousand rupees or with both
 - d) Upto six months or with fine upto ten thousand rupee or with both
6. Court of enquiry under section 6 of the industrial dispute act 1947nmay consist of _____independent person or of such number of independent person as appropriate govt. may think fit and where court consist two or more members, one of them shall be appointed as chairman?
- a) One
 - b) Two
 - c) Three
 - d) Four
7. Total number of the members of the Grievance redressal committee shall not exceed more than _____?
- a) Four
 - b) Six
 - c) Eight

d) Ten

8. Whenever a workman whose name is Borne on the muster roll of an industrial establishment and who has completed not less than of _____ of continued service under an employer is laid off, he shall be paid by the employer for all days during which he is so laid off.

a) 1 year

b) 2 years

c) 3 years

d) 4 years

9. Which section of Industrial dispute act, 1947 deals with Works Committee?

a) Section-3

b) Section-4

c) Section-5

d) Section-6

10. How much penalty shall be imposed upon employer who commence illegal lockout.

a) Imprisonment upto one month or with fine extendable to one thousand rupees or both

b) Imprisonment upto two month or with fine extendable to two thousand rupees or both

c) Imprisonment upto one month or with fine extendable to three thousand or both

d) Imprisonment upto six month or with fine extendable to four thousand rupees or both

11. When the First Annual General Meeting is held as per the Companies Act, 2013.

a) Within 3 months from the date of closing of the first Financial Year.

b) Within 6 months from the date of closing of the first Financial Year.

c) Within 9 months from the date of closing of the first Financial Year.

d) Within 10 months from the date of closing of the first Financial Year.

12. Every Company shall hold minimum number of _____ meetings of its Board of Directors every year.

- a) One
- b) Two
- c) Three
- d) Four

13. Which Section deals with the Audit Committee as per the Companies Act, 2013.

- a) Section 176
- b) Section 177
- c) Section 178
- d) Section 179

14. _____ means where the disablement is of a temporary nature, such disablement as reduces the earning capacity of the employee in the employment in which he was engaged at the time of accident resulting in the disablement.

- a) Total disablement
- b) Partial disablement
- c) 30% disablement
- d) 50% disablement

15. What amount of compensation shall be paid where temporary disablement, whether total or partial, result from the injury under employee compensation act, 1923?

- a) A half monthly payment of the sum equivalent to ten percent of the monthly wages of the employee.
- b) A half monthly payment of the sum equivalent to fifteen percent of the monthly wages of the employee.
- c) A half monthly payment of the sum equivalent to twenty percent of the monthly wages of the employee.
- d) A half monthly payment of the sum equivalent to twenty-five percent of the monthly wages of the employee.

16. What is the time limit prescribed for the disposal of cases relating to the compensation under the Employee Compensation Act, 1923?

- a) One month
- b) Three month

- c) Six month
- d) Nine month

17. IGST is payable when the supply is

- a) Interstate
- b) Intra- UT
- c) Intra-state
- d) All of the above

18. Aggregate turnover does not include-

- (a) Inward supplies on which tax is payable on reverse charge basis
- (b) Exempt supplies
- (c) Export of goods or services or both
- (d) Inter-State supplies of persons having the same PAN number

19. Which of the following taxes will be levied on imports?

- (a) CGST
- (b) SGST
- (c) IGST
- (d) CGST and SGST

20. The wages of every person employed upon or in any railway, factory or Industrial or other establishment upon or in which less than one thousand persons are employed, shall be paid before the expiry of the _____.

- a) Seventh day
- b) Tenth day
- c) Thirteenth day
- d) Fifteenth day

21. No fine imposed on any employed person shall be recovered from him by instalments or after the expiry of _____ from the day on which it was imposed.

- a) Thirty day
- b) Forty-five days
- c) Sixty days
- d) Ninety days

22. _____ means the available surplus computer under section 5 of the payment of Bonus Act, 1965.

- a) Allocable surplus
- b) Available surplus
- c) Gross profit
- d) Net profit

23. If any person contravenes any of the provisions of the payment of Bonus Act, 1965 shall be punishable with imprisonment for a term which may extend to

_____ months or with fine which may extend to one thousand rupees, or
with both

- a) Three months
- b) Six months
- c) Nine months
- d) Ten months

24. What is the time of supply of vouchers when the supply with respect to the voucher is identifiable?

- a) Date of issue of voucher
- b) Date of redemption of voucher
- c) Earlier of (a) & (b)
- d) (a) & (b) whichever is later

25. What is the time of supply of services where the supplier is liable to pay tax under forward charge and the invoice is not issued within prescribed period under section 31(2)?

- a). Date of issue of invoice
- b). Date of completion of provision of services
- c). Date of receipt of payment
- d). Date of completion of provision of service or date of receipt of payment; whichever is earlier.

26. Which of the following forms part of transaction value?

- 1) GST compensation cess
- 2) Payments made to third parties by the recipient on behalf of the supplier in relation to the supply
- 3) Entertainment tax levied by local authority
- 4) Commission paid to an agent and recovered from the recipient
- 5) Inspection charges at recipient's site
- 6) Charges for delay in payment waived off by supplier

State the correct answer from the options given below

- a). 1, 2, 3, 4 & 5
- b). 2, 3, 4, 5 & 6
- c). 2, 3, 4 & 5
- d). All of the above

27. Which of the following persons are not liable for registration?

- a) Any person engaged exclusively in supplying services wholly exempt from tax
- b) Casual Taxable Person
- c) Both (a) and (b)
- d) None of the above

28. If an entity has multiple branches within the same state, it requires

- a) Registration for each branch separately
- b) Single registration for all the branches
- c) Multiple registration or single registration at the option of the assessee
- d) Registration for each branch separately if the turnover of each branch exceeds INR 20 Lakhs

29. An E-commerce operator should get itself registered

- a) Irrespective of the threshold limit
- b) If his aggregate turnover exceeds the threshold limit of INR 20,00,000
- c) If he is liable to collect tax at source and his aggregate turnover exceeds the threshold limit
- d) If he is liable to collect tax at source

30. Registration can be cancelled by the proper officer if the person registered under composition scheme has not furnished return for

- a) 3 consecutive tax periods
- b) 6 consecutive tax periods
- c) For a consecutive period of 6 months
- d) For a consecutive period of 1 year

Part – B

- 1 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.?
- 2 According to the provisions of the Companies Act, 2013 the Audit Committee shall act in accordance with the terms of reference specified in writing by the Board. The Board is bound to include certain matters as mentioned in the Act. Describe those matters which need to be scrutinized by the Audit Committee under the provisions of ibid Act.
- 3 As per provision of the Employee's Compensation Act, 1923, where temporary disablement, whether total or partial, results from the injury, an employee is entitled for half monthly payment as prescribed in the ibid act. Indicate the procedures enumerated in the Act for making of half monthly payment.
- 4 What are the matters which comes under the Jurisdiction of Labour Court in accordance with the provisions of the Industrial Dispute Act, 1947.
- 5 What are the various provisions regarding penalties and procedure and courts empowered to try offences under the Factories Act, 1948
- 6 According to the provisions of the Employer's Compensation Act,1923 under which circumstances/conditions the employer is not liable to pay the compensation if the personal injury is caused to the employee.?
- 7 What is the time period of payment of wages as per the payment of wages Act, 1936?
- 8 Give a brief note on the payment of undisbursed wages in cases of death of employed person described under section 25A of the wages act,1936?
- 9 Describe the available surplus which is calculated after deducting therefrom the sum referred under section 6 of the payment of bonus act,1965?

- 10 Describe the deductions of certain amounts from the bonus payable under the payment of bonus Act, 1965?