

HARYANA POWER UTILITIES

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

PAPER – 1

WORKS ACCOUNTS

Time Allowed : 3 hours

Max Marks: 100

PART - A (Marks : 50)

Q No. 1 Post and classify the following transactions in the Cash Book of Executive Engineer, Building Division for the month of October, 2021 and close the Cash Book giving an analysis of the closing cash balance:

Date	Particulars	Amount (Rs.)
1-10-2021	Opening Balance:	
	1. Notes and Coins	18090
	2. Notes and Coins includes counterfeit coins of Rs. 290	
	3. Revenue Stamps of Rs. 1 each	100
	4. Cheque No. <u>326</u> dated 31-8-2021 in favour of Contractor "Y" for Construction of school building lying undelivered	78000
	5. Imprest with Asstt. Engineer 'B'	32000
	6. Legal Tender currency	12000
	7. Notes include Forged notes amounting to Rs. 9400	
	8. Temporary advance with Asstt. Engineer 'C'	5000
	9. Service Postage Stamps	220
	10. Bank Draft dated 31-8-2021 on account of Rest House Charges recovered	37150
	11. Deposit at call Receipt of State Bank of India received from M/S Shriram & Co. as earnest money deposit	31650
	12. Self Cheque No. <u>327</u> dated 31-8-2021	37300
	13. Cheque dated <u>26-09-2021</u> received from Xen of 'B' Division	200000
2-10-2021	Bank Draft dated <u>31-8-2021</u> is deposited and credited into Bank	
3-10-2021	Cheque No <u>327</u> encashed. Cheque No . 328 Lost.	
4-10-2021	Paid 1 st Running Account Bill vide Cheque No. <u>329</u> to M/S Ravindran & Co. For the work of "Additions and alteration to Chief Engineer's office against estimate of Rs.90000 :-	
	a. Value of work done	73100
	b. Recoveries on account of	
	1. Security Deposit @5%, Income Tax @2%.	
	2. Cost of stores issued from stock and debited direct to work.	5790
	3. Decretal amount against a decree of a court	3193
7-10-2021	Account of Temporary Advance rendered by Asstt. Engineer 'C' :	
	1. Paid Master Roll for maintenance of a School	900
	2. Amount lost by him	300
	3. Balance returned in cash	800
	4. Unpaid wages returned in Cash	3000
9-10-2021	Renewed Cheque dated 27-8-2019 issued in favour of M/S Anandan & Co. By issued of Cheque No. 330	213280

P.T.O

9-10-2021	Remitted cheque of Xen of 'B' Division	
11-10-2021	Deposit at call Receipt sent to the Bank for credit as Miscellaneous Receipt of the Division	
13-10-2021	Sold Revenue Stamps for Rs.40/- and balance converted into Cash	
16-10-2021	Asstt. Engineer 'B' rendered account of imprest and which was recouped in cash raising it to Rs. 40000 as under :-	
	1. Repair of Tools & Plant	15000
	2. Contingent expenditure	14000
	3. Un-authorized expenditure incurred by him	3000
19-10-2021	Received a Challan dated 17-7-2021 from a subordinate on account of sale of dry trees credited directly in to the Bank	75000
19-10-2021	Issued fresh Temporary Advance (Cash) to Asstt Engineer 'C'	15000
21-10-2021	Cheque No. 326 dated 31-8-2021 is delivered to the Contractor 'Y'	
21-10-2021	Cash was counted by Xen. During surprise check Cash found short by Rs. 9400	
21-10-2021	Cheque No 331 was drawn for cash for chest raising total cash-in-hand to Rs. 13900	
22-10-2021	Paid in cash:	
	1. Advertisement Charges	2700
	2. Railway freight & demurrage	1300
25-10-2021	Payment to labourers in cash for watering of trees in a Rest House	13900
26-10-2021	Paid to Contractor M/S Nair & Co. 1 st & final bill for construction of Platform in School vide Ch. No. 332 :	
	1. Total Value of work done	38000
	2. Deduction on account of :	
	Cost of Cement charged to work	7200
	Hire charges of Mixers is Rs. 15000 out of which Rs. 3000 already recovered from Contractor in his previous bills	
	Amount with-held	5000
28-10-2021	Disbursed pay of staff by drawal of a Self Cheque No. 333 with Following details :	
	1. Gross Pay	349500
	2. Deductions on account of:	
	Income Tax	5000
	General Provident Fund	29000
	Recoveries of House Building Advance	15500
31-10-2021	Balance of Cash-in Hand if any deposited in bank	

(Marks : 25)

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

- (i) Such corrections should be made neatly by scoring out the correct figures or other entries and writing the incorrect ones above them and they should be attested by dated initials. (True/False)
- (ii) Whether the following items are chargeable to 'Original Work' or 'Repairs'
 - (a) addition of stone chips
 - (b) cement macadam
 - (c) all repairs to previously abandoned buildings required for bringing them into use
 - (d) primarily operations undertaken to maintain the building or works in proper conditions for ordinary use
 - (e) bitumen semi-grout
 - (f) training work in connection with a road
- (iii) Deposits the detailed accounts of which are not kept at treasury and which are credited to the Government, cannot be repaid without sanction of the AG. Comment
- (iv) No order should normally be issued after involving additional expenditure in the ensuing financial year. (Fill-in-Blank)
- (v) The progress of expenditure on works or other items for which there are specific, should be watched individually month by month, through the Register of Works, Contingent Register and other relevant accounts. (Fill-in-Blank)
- (vi) It will usually be sufficient if the officer reporting the or loss to higher authority sends to the Accountant-General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the or loss and the circumstance which made it possible. (Fill-in-Blank)
- (vii) Account procedure prescribed in divisional office for tools and plants need not to be observed in special offices. Comment
- (viii) if road metal is required, specially for construction of a road or other work, the cost should be debited to estimate of such construction work (True/False)

(Marks =10)

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

Q. No. 3

(a) What are the Principles, which should be observed in classifying the expenditure between 'Original Work' or 'Repairs'? (Marks : 4)

(b) All vouchers and Transfer Entry Orders in support of Cash payments and other charges should be submitted along with Monthly Accounts. Are there any exceptions? Explain. (Marks : 3.5)

Q. No. 4

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

P.T.O

Q. No. 5

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

(Marks : 3)

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

(Marks : 4.5)

PART – B (Marks : 30)

Q. No. 6

Take action in the following cases:

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

(Marks : 5*1=5)

Q. No. 7 (Compulsory)

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

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

(Marks : 10)

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

Q. No. 8

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

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

(Marks : 7.5)

P.T.O

Q. No. 9

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

(Marks : 7.5)

Q. No. 10

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

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

(Marks : 7.5)

PART – C

(Marks : 20)

Q. No. 11 (Compulsory)

Define

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

(Marks 5*2=10)

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

Q. No. 12

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

Q. No. 13

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

Q. No. 14

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

(Marks : 5)