

H.P. Board of Departmental Examination
Departmental Examination of Engineering Officers of HPSEB Ltd.
Of Himachal Pradesh Session August,2021

Paper- B Part-1 Consumer/ Company accounts and Accounting procedure.

TIME ALLOTTED:3(Three) Hours

Maximum Marks:200

Note:-

- i) Attempt five questions each from Part-I and Part-II.**
- ii) Bare Acts/Code/Rules/Manuals/Tariff Orders only are allowed for Part-I.**

PART-I

(WORKS,ACCOUNTS AND STORES MANUAL)

- Q I) a) What are the accounting policies with regard to various assets classes opted under cost model for each class of property plant and equipment?(10 marks)
- b) What is capitalization of assets and how physical verification and maintenance of fixed assets registers is done?(10 marks)
- Q II) a) Explain accounting for write off bad debts?(10 marks)
- b) What is classification of IDC and how it can be utilized as development fund?(10 marks)
- Q III) a) Explore the bank reconciliation statement?(10 marks)
- b) Write brief note on raising of ATD/ ATC and consolidation of accounts at year end?(10 marks)
- Q IV) a) Write short note on fixed assets?(10 marks)
- b) Write brief note on general rules and principles relating to contracts?(10 marks)
- Q V) Write short notes on the following : (5*4=20 marks)
- a) Purchases and acquisition of stores
 - b) Receipts of store
 - c) Issue of store
 - d) Transfer of charge of store
 - e) Stock Measurement book
- Q VI) a) How will you explain provisional assessment of the electricity charges under Section 126 for pilferage of energy by domestic consumer?(10 marks)
- b) What procedure is to be adopted after serving the provisional assessment and how the compounding of offence is made?(10 marks)
- Q VII) a) Explain in detail the procedure of releasing electricity connection to domestic, commercial, industrial consumers?(10 marks)
- b) What action is to be initiated by sub divisional office if meter is stated to be burnt/damaged by consumer.Explain remedial measures to be adopted?(10 marks)

PART-II

FOR ENGINEERING OFFICERS(ELECTRICAL)

- Q I) a) Explain faraday law of electromagnetic induction?(5 marks)
b) Explain DC circuit?(5 marks)
c) Explain behaviour of pure inductance in AC circuit?(5 marks)
d) Explain the properties of resistance, capacitance and inductance in AC circuit?(5 marks)
- Q II) a) Derive the emf equation of single phase transformer?(5 marks)
b) What are the different type of transformer, also explain its working principle?(5 marks)
c) Classify the DC generator on the basis of excitation?(5 marks)
d) What are the different types of motors?(5 marks)
- Q III) a) What are different types of relays?(5 marks)
b) What is the difference between vacum circuit breaker and SF6 breaker?(5 marks)
c) Explain the advantages and disadvantages of SF6 breaker?(5 marks)
d) Explain the working of isolator and where it is used?(5 marks)
- Q IV) a) What are the different types of insulators used in transmission lines?(5 marks)
b) Explain the working principle of lightening arrestor?(5 marks)
c) Explain the different types of circuit breakers?(5 marks)
d) What are different types of earthing. Explain its importance in electrical system?(5 marks)
- Q V) a) What do you understand by RAM, ROM, Hardware, Motherboard, CPU?(5 marks)
b) What are three main components of computer. Explain?(5 marks)
c) What is the brain of computer. Name three input/output devices?(5 marks)
d) What do you understand by Microsoft office. Explain its various types?(5 marks)
- Q VI) a) What are the different types of losses in electrical transmission and distribution?(5 marks)
b) Explain ohm's law with example?(5 marks)
c) Explain working principles of 3-phase induction and synchronous motor?(5 marks)
d) Explain use of capacitor banks in improving the voltage?(5 marks)
- Q VII) Write short notes : (5*4=20 marks)
- Explain leading and lagging power factor
 - Different types of faults in electrical system
 - Difference between single phase and three phase power supply
 - Explain parallel operation of transformers