PAPER-I (WORKS ACCOUNTS)

Max. Marks : 100

Time Allowed : 3 Hours

Note:-
- Attempt all questions and part of a question must be attempted continuously at one place.
- Rough work must be done on the space provided for in the answer sheet at page No.2.
- Missing data, if any, may be assumed but must be indicated in the answer.

No.1: Please explain the following :-

a) Storage rate and storage charges.

b) Rate of cost and inclusive rate of cost.

c) Departmental charges.

d) Contract and Contractor.

(4X5 = 20)

No.2 : What is the procedure for deposit of collection into Bank? Please also explain the duties and responsibilities of AE/AEE/AO/RA/Sr.XEN in this regard?
Q.No. 3 (a) From the following pay particulars of an officer for the month of April 2010 work out net Salary payable indicating account heads also:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Pay (Including Grade Pay)</td>
<td>30,430/-</td>
</tr>
<tr>
<td>Personal Pay</td>
<td>40/-</td>
</tr>
<tr>
<td>Special Pay</td>
<td>200/-</td>
</tr>
<tr>
<td>Medical Allowance</td>
<td>500/-</td>
</tr>
<tr>
<td>Dearness Allowance</td>
<td>8,216/-</td>
</tr>
<tr>
<td>House Rent Allowance</td>
<td>4,565/-</td>
</tr>
<tr>
<td>LODA</td>
<td>480/-</td>
</tr>
<tr>
<td><strong>DEDUCTIONS</strong></td>
<td></td>
</tr>
<tr>
<td>G.P.F.</td>
<td>6,000/-</td>
</tr>
<tr>
<td>G.P.F. Advance</td>
<td>3,000/-</td>
</tr>
<tr>
<td>Income Tax</td>
<td>2,500/-</td>
</tr>
<tr>
<td>Benevolent Fund</td>
<td>100/-</td>
</tr>
</tbody>
</table>

(b) Mention chargeable Account Heads of the following:-

i) Depreciation and other costs relating to fixed assets.

ii) Sundry Debtors for Sale of Power.

iii) Sundry Debtors for electricity Duty.

iv) Cash in hand.

v) Remittance through E-Payment.
थ) अप्रैल 2020 तक तिस सर्विस अधिवासी की उपयोग दे मांदे ते निकेक अपनाईने
पेना उपयोग मँडे संबंधित अभियान वेळी साखे

| भुत उपयोग | 30,430/- |
| लिनी उपयोग | 40/- |
| खिसांग उपयोग | 200/- |
| मैचवरस्ट ड्रेक | 500/- |
| अधिवासी ड्रेक | 8,216/- |
| अब्वर विदलित ड्रेक | 4,565/- |
| ड्रेक | 480/- |

बदेळीसार

| नी-पीडेड ड्रेक | 6,000/- |
| नी-पीडेड पेटनली | 3,000/- |
| अभ्यास नाव | 2,500/- |
| फिडवारी ड्रेक | 100/- |

अ) एक लिंगे भरं देली वेले दे लेख कैश रिश्ते:

थ) दिवस स्वीकार तिस वर्नरी अने देश फकरो

अ) फिल्म सपाटी सकली टेक्चराचा

थ) फिल्म युवती सकली टेक्चराचा

ग) शेक लाई चेवऱण

घ) मॅश किंद मजिबर अभी वर्नरी गांव बाह्य

Q. No. 4: Distinguish between agreement and Work Order?

किंगलगेचा अनं एयर दे पुण्यत हिंच बी बेरूं ते?

Q. No. 5: What is tender? State the types of tenders along with competency for accepting the same

टेंडर वी है? फिल्म लिंग विशेस दे कैश अने फिन्ड वी है? भरणार वर्नरी सभी समावेश विविधता ती हावते वेळे माथ?
Q. No.1: Define the following :-

   a) Compensation Pension.
   b) Invalid Pension.
   c) Ex-Gratia grant.
   d) Family Pension.
   e) D.C.R.G.

Q. No.2: Define the following :-

   i) मृत्यु व्यक्ति शिक्षा विभाग
   ii) नवजीवन शिक्षा विभाग
   iii) प्रौद्योगिकीय शिक्षा विभाग
   iv) हैमाली शिक्षा विभाग
   v) दी.मी.आच.नी
Q.No. 2: What is the maximum for which an employee can remain absent.
   a) Is there an exception to it?
   b) What are the clauses of employee exempted from production of Medical Fitness Certificate.
   c) State the authority from the medical certificate of fitness is required for first entry in to Board's service.
   d) What are instructions regarding withdrawal of resignation.

Q.No. 3: What T.A. is admissible in the following cases.
   a) Journey performed by persons on the re-employment in Board's service.
   b) TA for journey to appear for Medical Examination Consult Medical Specialist.
   c) TA for journey to appear for Medical advice or medical certificate.
   e) TA for journey on recall for leave.
   f) TA for journey to attend the Court for giving evidence/official documents.
   g) TA for journey to attend the departmental enquiry.
   h) TA to Board employee under suspension.
   i) TA for journey by the family of Board employee on his death.
   j) TA to an employee who is selected for training.
ने जिये विद्यार्थी वेमं लिख टी.ए. विद्वे भिलस्ट वेना है—

A) सदे बेटी वालमाणी मह नेहा हिल आ साना है।
B) सदे बिमे वालमाणी हूँ मैक्झ्याल मैक अभ सही बिमे सहकार सां मैक्झ्याल मैकिल सेवा सहा वेना।
C) मैक्झ्याल महान सां मैक्झ्याल महाबलीवेद है वे आर्टिट लर्नी टी.ए. सवायी।
D) निन्जापी द्विधा टेक सही सहा वेना।
E) हॆटी वेसुश्न शुभकुमर सही टी.ए।
F) नदे बिमे वालमाणी हूँ वेनट किंग वाली हैँ अवलक लुक्सेस टेक सही सहा वेना।
G) निन्जापी दल्ललाले हे सहा बने टी.ए. हेट मस्वी।
H) अंतली अपार वालमाणी हूँ टी.ए. टेक मस्वी।
I) वालमाणी सी मेंट वेस्थर्न सही बने बिलास्ट राव्या बने टी.ए. टेक मस्वी।
J) निन्जापी वालमाणी/अपारली टेकिडिया सही निम्नलिखित सां गैँ लेट हुँ वी टी.ए. भिलस्ट वेना वेना।

Q.No. 4: Comments on the following:

A) What concessions are admissible to the family of a Board employee who dies while in service?

B) What kinds of recoveries can be/cannot be made from the subsistence allowance of a Board employee.

C) An employee was transferred from Ludhiana to Patiala on promotion. He relieved from Ludhiana on 30.9.09 and joined at Patiala on 7.10.09. At Ludhiana he was drawing Rs.14,900/- as Basic Pay with special allowance of Rs.800/- CCA Rs.180/- and other allowances. On joining at Patiala his pay was fixed Rs.15,800/- plus other allowances. What pay and allowances he will get during joining time.
Q. No.5:

A) A JE drawing basic pay of Rs.9100/- w.e.f. 1.1.04 in the Scale of 7750-14500. He was promoted as AE on 1.3.04, he exercised his option under para 2(b) of Office Order No.240 dated 15.1.91. His two A.G.I. were stopped without future effect w.e.f. 29.10.04. He availed 23 years promotional scale on 1.4.06. Fix his pay from time to time and date of next increment.

B) An employee having basic pay of Rs.16,700/- was residing in Board’s accommodation w.e.f. 1.1.07 he was transferred to another place on 1.3.07. He did not vacate the Board’s accommodation for six months. Calculate the amount recoverable from him.

(2X10=20)
Q. No. 1: What latest instructions have been issued (vide Circular No.4/10) in respect of operating Bill Payment Machines installed on Built Operate Own and Maintain Basis.

Q. No. 2: (a) What are the rates of meter installation charges?

(b) What are the rates of Demand Notice Extension for each period of 3 months?

(c) What are the rates for changing the position of a meter on the request of a consumer in the same premises where no additional material is required?
Q. No.3: (a) Define:-

1) Billing Month
2) Connected Load
3) Demand Charges
4) High Tension (HT) consumer.

(5) Power Factor

(θ) शिल्प विभाग में दी Definition हैं—

1) थिरूणी में
2) बुल्बेट केबल
3) धिरूणी रेडियल
4) हाइटेंसन (HT) साइडवाल
5) तर्क हैवेल

(b) Distinguish between BA-16 and RO-4?

(α) B.A.-16 अथवा R.O.-4 विभिन्न आंक दें?

(c) What are the revised rates of security for DS/NRs Consumers load upto 100 kw as per circular No.13/2010?

(β) धी.मै. / मै.अ. मै. (100 Kw के तंत्र) साइडवाल दे विभिन्न आंक (सरकारी मंच. 13/10) के विभिन्न आंक दें?

Q. No.4: (a) What are the latest instructions for taking meter reading of DS/NRs connections with connected load more than 20 Kw? Please quote Circular No. also?

(θ) धी.मै. / मै.अ. मै. (20 Kw के मेट्ररे दें) चिठ्डों में अन्य विभिन्न आंक? सरकारी मंच. कैसे दें?

(b) What is Store Return Warrant? How it is adjusted?

(β) मटर विट्टल दें वी रूपें दै? विभिन्न अन्यमय वीयर संसाधन दै?
5. (a) Define Annual Minimum charges for street light consumers? Calculate stipulated Units/Chargeable Units of street light consumer from data given below:

- Sanctioned Load - 50 Kw
- Load Detected - 60 Kw

Reading/consumption:
- January to March - 35000 Units
- April to June - 42000 Units
- July to September - 40000 Units
- October to December - 38000 Units

(b) Write short notes on:-

1) Peak Load exemption charges presently applicable.

2) Seasonal Industries.
Q.No.1: From the following list of accounts prepare Trial Balance:

<table>
<thead>
<tr>
<th>Description</th>
<th>Rs.</th>
<th>Description</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital</td>
<td>88,000</td>
<td>Sales Return</td>
<td>4,000</td>
</tr>
<tr>
<td>Drawings</td>
<td>1,000</td>
<td>Wages</td>
<td>40,000</td>
</tr>
<tr>
<td>Plant &amp; Machinery</td>
<td>50,000</td>
<td>Carriage inward</td>
<td>16,000</td>
</tr>
<tr>
<td>Sales</td>
<td>2,34,000</td>
<td>Salaries</td>
<td>22,000</td>
</tr>
<tr>
<td>Furniture</td>
<td>6,000</td>
<td>Gen. Expenses</td>
<td>36,000</td>
</tr>
<tr>
<td>Purchase Return</td>
<td>2,000</td>
<td>Rent</td>
<td>7,200</td>
</tr>
<tr>
<td>Tools</td>
<td>10,000</td>
<td>Package</td>
<td>6,000</td>
</tr>
<tr>
<td>Discount received</td>
<td>3,200</td>
<td>Sundry Debtors</td>
<td>24,000</td>
</tr>
<tr>
<td>Cash in Hand</td>
<td>12,000</td>
<td>Loan Payable</td>
<td>10,000</td>
</tr>
<tr>
<td>Sundry Creditors</td>
<td>13,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchases</td>
<td>1,16,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Q. No. 2: a) Name the various kinds of Cash Books and Subsidiary Books under double entry system of accounts.

b) Explain Suspense Account.
Q. No. 3: Distinguish between the following:

a) Bad Debts & Provision for Bad Debts
b) Capital Expenditure & Revenue Expenditure.

(10+10=20)

Q. No. 4:

a) On 1st January, 2010 Tom & Dick draw on each other bill of exchange at two months for Rs.12,000/- each for their mutual accommodation. They discount each other's bills at the rate of 5 per cent and at maturity each party honours his own acceptance. Pass entries in the Books of both the parties.

b) What is Bank Reconciliation Statement why it is prepared?

(10+10=20)

Q. No. 5:

a) Prepare schedule to the revenue account with assumed figures.

b) What items (content) are taken in the employee cost schedule.

(10+10=20)
Roll No. 

ME-15/080610

PAPER – V (STORE KEEPING & MATERIAL ACCOUNTING)

Time Allowed : 3 Hours Max. Marks : 100

NOTE:

- Attempt all questions and part of a question must be attempted continuously at one place.
- Rough work must be done on the space provided for in the answer sheet at Page No.2.

Q.No.1 (a) What precautions are to be taken to protect stores from losses.

(b) State briefly the system of accounting of Containers.

(1) स्टेंची तू तुम्हाले इंग्रजी विंग पुढळ थीम सावधानीसारखे लटकतील ते टाकतील घर.

(2) टेप किटही लेखिन्याच्या स्थानांमध्ये लिख लिखून.

(15+5=20)

Q.No.2 (a) Describe the procedure in respect of transfer of material from one job to another job within same accounting unit.

(b) Explain the procedure for disposal of obsolete/scrap and unserviceable material.

(1) टिंच्या विकल्प दिल्ली टिंच्या विंग इंग्रजी उपचार वरून टाकून ठेक दिव्य घरे घरे.

(2) अपूर्णित बाजूंचा अवलोकित करून अमदान तांत्रिक विवेके विवेकानंद अंतर्गत भेटी जाणार येईल.

(10+10=20)

Q. No.3 (a) Calculate the issue rate per Unit from the following particulars :-

(i) No. of Units received - 500 Nos.
(ii) Cost of material received - Rs.5,00,000/-
(iii) Excise duty - 12%
(iv) Sales Tax/VAT - 5%

(v) Supervision charges - Rs.50,000/-

(vi) Freight paid by PSPC Ltd. - Rs. 10,000/-

(b) How the material lying unused at various works is accounted for at the end of Financial Year.

(i) मटल भूषण बीडा - 500 तंबयान

(ii) मटल दी बीमारबड - 5,00,000/- दृढ़ पृष्ठ

(iii) अंबारारी प्रत्युद्धितो - 12%

(iv) मेलून टैबलमैटेड - 5%

(v) सुधारीण रचना - 50,000/- दृढ़ पृष्ठ

(vi) PSPC Ltd. देखें ब्राउहर बीडा गिया ब्राउ - 10,000/- दृढ़ पृष्ठ

(10+10=20)

Q. No. 4: (a) State the procedure to issue of material to contractors in case of through rate contract.

(b) State the material grouping (under Capital account) as prescribed in the Chart of Accounts.

(c) Enumerate the accounting codes of the following :-

(i) Un-used stationary forms.

(ii) Scrap capital.

(iii) Scrap O&M.

(iv) Material issued to Fabricators.

(v) Job in Process.
Q. No.5: Write short notes on the following :-

(a) Store Challan
(b) Store value Ledger
(c) Capital Stores and O&M Stores
(d) Detective Goods Receipt Note
(e) Stock Card

(5x4=20)