Q. 1 a) Define the following:-
   i) Advance payment
   ii) Final payment
   iii) Secured advance
   iv) Liabilities
   v) Non-recurring expenditure.

b) What is a JV (Journal Voucher)? Indicate the purpose of preparing JV.

θ) इन विविध रूपों में किए हुए विविध विवरणों को विविधताओं में विभाजित किया जा सकता है :-
   i) घेमली अनुपातिती
   ii) ऑडिट अनुपातिती
   iii) सुविधागत घेमली
   iv) टेटटाइकॉर्स
   v) मानकवाल वक्ता
Q.2 a) Distinguish between deposit work and contributory work.

b) What steps should be taken to ensure that expenditure incurred on deposit/contributory work does not exceed the amount deposited?

c) Write a detailed note on SR and IUT Bills Control Register.

Q.3 Comment on the following:

a) Sr. Xen Suburban Division, Patiala has issued a U-Cheque for Rs.74,000/- for IUT Bill of Rs.85,000/- raised by Sr.Xen, Op. Divn., Rajpura.

b) U-Cheque for Rs.7,50,000/- issued by RE/ASHP has been reported to be lost in transit. AO/Thermal Design, Patiala insists that old U-Cheque be cancelled and a new U-Cheque be issued in lieu thereof.

c) IUT Bill has been raised by 'A' O&M Divn. against 'B' O&M Divn. on a/c of use of its vehicle on O&M Works.

d) Key of the chest in use in Sub Division Office has been lost. SDO directs SDC to get it manufactured locally.

e) Mistake in cash book is discovered in the subsequent month. It is proposed to correct it by drawing the pen through incorrect entry and inserting the correct one in red ink.
Q. 4  

a) Write the procedure for processing of tenders.

b) Tenderers are required to submit earnest money at the prescribed rates. Are there any exceptions to the rule in Purchase Regulations?

Q. 5  

a) Classify the following transactions:

i) Cash in hand

ii) Income tax recovered from salaries.

iii) Sale of tender forms

iv) Revenue stamps for affixing on receipts
 Amount recoverable from employees.

b) What do you understand by stale cheque? How is it revalidated?

c) Distinguish between imprest and temporary advance.

d) Distinguish between repair and maintenance.

ह) के लिए प्राथमिक क्रेडिट ब्लैक राम:

i) लगातार लबान

ii) उद्देश्य लिखित वांछित नामुमक लब

iii) टेंडर लबान ली लिखित लबान

iv) वोटिंग योग देकै वैश्विक टेंडरवां।

v) लबात्मक प्राथमिक योग ब्रांड लबान

ग) बेल इंड योग जी उत्तर है नहीं किसी बाजारी टेंडर योग की प्राथमिक लबान है?

घ) अंग्रेजी प्रेषित अने अंग्रेजी प्रेषित लबान होम।

ङ) शीर्ष की अंग्रेजी हिस्ट्र लबान होम।

5x4=20
Q.1 a) Briefly explain honorarium and fees. State the services for which the employee can retain the total amount of fee received by him.

b) Define the following:

i) Chief Public Office
ii) Chief Executive Officer
iii) Cadre
iv) Head of Office
v) Competent authority.

Q) सभी नियम विशेष बीमा रजिस्ट्री बदले जनवरी डिस्काउंट वढ़े। इंदिरा गान्धी में, उन जिन्हें पूजी पूर्ण पत्र पती बीमा दी सारी उधान विभागों में आपके मामले में सरल है।

p) इन रिजिकन की मूल्यांकन दिखाएः-

i) सभी पहलिया मंगाल
ii) सभी वातावरणी सार्वजनिक
iii) बंद
iv) रहस्य ए गौरी
Q.2  
- a) What are the rules of leave to probationers and apprentices?
- b) What is adoption leave and for how many days it can be granted?
- c) What is paternity leave? Explain briefly.

Q.3a)  
- What is pension? State various kinds of pension and the conditions under which it is granted.
- b) State when the approval to commute pension lapse and the conditions under which the application for commutation can be withdrawn.

Q.4 a)  
- Fix the pay of an Er. Officer of the Corporation in the unrevised scales upto 1.5.2007 whose service details are as under:-

<table>
<thead>
<tr>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic pay on 1.1.1996</td>
<td>8550 (as JE in pay scale of Rs.7750/H500)</td>
</tr>
<tr>
<td>DNI</td>
<td>1.6.1996</td>
</tr>
<tr>
<td>Extraordinary Leave</td>
<td>1.4.96 to 31.3.96</td>
</tr>
</tbody>
</table>
Promoted as AE on 18.7.1996

Two increments stopped with future effect on 1.2.1999

23 year advance promotional increment due on 1.6.2000

Promoted as AEE on 1.1.2001

One increment stopped without future effect vide Office Order dated 20.5.2003.

Two AGI stopped without future effect vide Office Order issued on 20.2.2004.


b) What are the facilities and concessions admissible to the family members of an employee of the Corporation who dies while in harness?

क्रांतियार्म में दिनियो अधिवक्ता विंड उत्कृष्ट अन्य वेतन सिध्दांत 1.5.2007 और वि.एच. हेक्टेड पैकेज में अन्य वेतन सिध्दांत 2007:-

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1.1996</td>
<td>8550 (५००. मास)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7750/14500 (५००)</td>
<td></td>
</tr>
<tr>
<td>आयामी मन्त्री उर्जी दी भिडी</td>
<td>1.6.1996</td>
<td></td>
</tr>
<tr>
<td>विजेदी लेटी</td>
<td>1.4.96 ते 31.5.1996</td>
<td></td>
</tr>
<tr>
<td>उर्जी बहेल दे.डी.</td>
<td>16.7.1996</td>
<td></td>
</tr>
</tbody>
</table>

1.2.1999 हृ आयामी मन्त्री उर्जी दी भिडी एमएस मिन्ड गणें बीडीएम जानीना।

23 मास आयामी उर्जी जिलंटीमेड दिमु | 1.6.2000 |

उर्जी बहेल दे.डी. | 1.1.2001 |

20.5.2003 हृ जिलंटी मन्त्रा उर्जी बीडीएम आयामी मिन्ड गणें बीडीएम जानीना।

20.2.2004 हृ एमएस मन्त्रा उर्जी बीडीएम आयामी मिन्ड गणें बीडीएम जानीना।

दिनियो आयामी सी दिनियो जीविमाण धाम वचल दी भिडी 30.4.2002
Q.5 a) To whom the provident fund standing at the credit of a deceased employee can be paid if the subscriber dies before receiving the final payment.

b) Can Head of Department re-delegate financial powers to subordinates? Explain quoting relevant regulations.

c) Can interest free advance be made to firms/suppliers? Explain quoting relevant regulations/powers.

7) जीतखिल वस्तु लाभजनी बने धनविलित बच्चों की अधिक अतिकरिति सह देने परियां में उन गाँवों में अनेक बच्चों का जीवन बेहतर करने के लिए नैसर्गिक विद्या दीं जाती है।

8) वी दिवस के भीतर रहें आपने रोजमेरी अविश्वसनीय/लाभजनी हैं हिंदी अविश्वसनीय बा- पूजी-मंगल जीता ना मतलब है? उत्तर में उससे मिलियों निंदा किया जाएगा।

8) वी दिवस/मंगलविकस तू हिंदी मूल भर्ती अविश्वसनीय है। उत्तर में उसके निंदा किया जाएगा।

10+5+5=20
Q.1 a) Definitions:

i) Connected load

ii) Rounding off energy bill (Net/Gross)

iii) Consumer

iv) Essential Services

v) Temporary connection

θ) संबंधित विषय विवेचन

i). वृत्तघनित लेड 

ii) वृत्तघन मिलाक तथा उच्च अंश वजन

iii) धार्मिक

iv) उपस्थित मेनोज्य

v) अन्य विषय विवेचन

b) What type of transactions are made in sundry charges and allowances register (Form Sop-6) and sundry allowances adjustment register (Form Sop-6A)?

Revenue Accounts
Q.2 a) Which officers/officials are authorized to take meter readings for load upto 500 KW?

b) Prepare energy bill of MS consumer for the month of 5/2014 having following particulars:-

<table>
<thead>
<tr>
<th></th>
<th>1. Sanctioned Load</th>
<th>22.900 KW</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Supply Voltage</td>
<td>400 Volt</td>
</tr>
<tr>
<td>3</td>
<td>Type of Industry</td>
<td>General</td>
</tr>
<tr>
<td>4</td>
<td>KVAH Reading</td>
<td>Old: 233776, New: 242009</td>
</tr>
<tr>
<td>5</td>
<td>KWH</td>
<td>Old: 223708, New: 231898</td>
</tr>
</tbody>
</table>

Line CT Ratio 100/5, Meter Ratio 200/5, Meter Multiplier-1 and Industry is situated within the Municipal Limits.

Q.3 a) What are the conditions regarding release of connection/extension to a person involved in Theft of Electricity/UUE & defaulting amount?
Q.4 a) What are the latest rates of service connection charges, initial security and initial security deposit and initial security for consumers under spot billing?

b) Explain the rebates/benefits given by the Corporation to its DS/NRS consumers under latest VDS scheme.

Q.5 a) Prepare energy bill of the Corporation employee residing in the municipal limits having following particulars.

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sanctioned Load</td>
<td>4.800 KW</td>
</tr>
<tr>
<td>2</td>
<td>Old reading</td>
<td>155</td>
</tr>
<tr>
<td>3</td>
<td>Current reading</td>
<td>723</td>
</tr>
<tr>
<td>4</td>
<td>Basic pay</td>
<td>22800/-</td>
</tr>
<tr>
<td>5</td>
<td>Period of bill</td>
<td>21.3.14 to 25.5.14</td>
</tr>
</tbody>
</table>

b) बेड दिने अनुसूच बाबापेरू दिलिपजी का बिन्सी का बिल दिलिपजी सारे मे भि निर्दिष्टवाद देवी की लेट नाप है:-

| 1  | मलिव 4.800 लेट    | 4.800 लिलिपत्ति       |
| 2  | पुस्पम 155        | 155                      |
| 3  | भोगी 723         | 723                      |
| 4  | विशेष उपचार   | 22800/-                  |
| 5  | निल ता महा    | 21.3.14 to 25.5.14       |
b) Calculate the load of NRS consumer having following installation

<table>
<thead>
<tr>
<th></th>
<th>Lamps</th>
<th>25 (which include 4 lamps of 100 watts)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Fans</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>ACs</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Wall Sockets</td>
<td>40</td>
</tr>
<tr>
<td>5</td>
<td>Power Sockets</td>
<td>12 (which include 3 Power Sockets of 3 Phase)</td>
</tr>
</tbody>
</table>

Punjabi translation:

<table>
<thead>
<tr>
<th></th>
<th>ਲੈਂਪ</th>
<th>25 (ਕੀਸੀ ਵਿੱਚ 4 ਹੇਡੀ ਲੈਂਪ 100 ਵੌਟਾ ਦੇ ਚਲਣ)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>ਫੇਂਸ</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>ਏਸਐਸ</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>ਵਲ ਸੋਕਟ</td>
<td>40</td>
</tr>
<tr>
<td>5</td>
<td>ਪਵਰ ਸੋਕਟ</td>
<td>12 (ਕੀਸੀ ਵਿੱਚ 3 ਹੇਡ ਸੀਅਟ ਦੇ ਚਲਣ)</td>
</tr>
</tbody>
</table>

10+10=20
Q.1 Prepare profit and loss account and balance sheet as on 31.12.2003 from following figures:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchases</td>
<td>120500</td>
</tr>
<tr>
<td>Stock opening</td>
<td>21500</td>
</tr>
<tr>
<td>Salaries</td>
<td>14000</td>
</tr>
<tr>
<td>Rent and Rates</td>
<td>3000</td>
</tr>
<tr>
<td>Insurance</td>
<td>800</td>
</tr>
<tr>
<td>General Expenses</td>
<td>3100</td>
</tr>
<tr>
<td>Wages</td>
<td>25000</td>
</tr>
<tr>
<td>Machinery</td>
<td>31000</td>
</tr>
<tr>
<td>Debtors</td>
<td>20000</td>
</tr>
<tr>
<td>Cash</td>
<td>3000</td>
</tr>
<tr>
<td>Drawings</td>
<td>7000</td>
</tr>
<tr>
<td>Capital</td>
<td>52000</td>
</tr>
<tr>
<td>Sales</td>
<td>186000</td>
</tr>
<tr>
<td>Creditors</td>
<td>10900</td>
</tr>
</tbody>
</table>

Adjustments:

1) Salaries for the month of December unpaid Rs.1600/-
2) Insurance prepaid Rs.250/-. 

Note

- Attempt all the questions and part of a question must be attempted continuously at one place.
- Rough work should be done on the spaced provided for in the answer sheet at Page-2.
- Missing data, if any, may be assumed but must be indicated specifically in the answer.
3) Depreciation on machinery @ 10%

4) Closing stock Rs.26000/-

Q.2 A company provides depreciation under straight line method @ 10%. The balance of machinery as on 31.12.2000 after writing off depreciation for the year was Rs.1,95,150/- (total cost of machinery was Rs.358000/-). During January 2001 a new plant was purchased at a cost of Rs.29500/- and one old machine which had cost of Rs.5500/- in 1989 was sold as scrap for Rs.400/-. During January 2002, there was
additions costing Rs.18,000/- and a machine which had cost Rs.7,000/- in 1996 was sold for Rs.3500/-. You are requested to write up plant and machinery account for 2001 and 2002.

Q.3 a) Prepare a bank reconciliation statement as on 30.4.1998 from the following particulars:

1) A’s overdraft as per bank pass book was Rs.12000 as on 30.4.1998.

2) On 28.4.1998 cheques have been issued for Rs.7000 out of which cheques for Rs.3000 had been encashed upto 30.4.1998.

3) Cheques amounting to Rs.3500 had been deposited into bank for collection but out of these only Rs.500 had been credited in the bank pass book.

4) Bank had charged Rs.500 as interest on overdraft, the intimation of which was received on May 4, 1998.

5) 'Bank shows a credit of Rs.1000 representing Rs.400 paid by a debtor directly into bank and Rs.600 collected by Bank in respect of interest on A’s investment. A had no knowledge of these items.

6) Bank has debited Rs.1200 on account of life insurance premium of A as per standing orders which was not recorded in the cash book.

7) Credit side of the cash book column was cast short by Rs.1000/-. 
b) Define going concern concept.

c) वेळ तिथियां व्यवस्था दे अवधारणा 30.4.1998 'दे' ही वैद्य विवृत्तियंत्र सर्टिफिकेट
पहुँची:-

1) दे ही वैद्य बाजरा व्यवस्था अवधारणा 30.4.1998 रु. 1200/- मी।

2) 28.4.98 रु. 7000/- दे वैद्य बाजरा व्यवस्था अवधारणा 30.4.98 रु. 3000/- तुप्पें देव हे वैद्य 30.4.98 तिकटेस देवी देवी मी।

3) रु. 3500 दे वैद्य बाजरा व्यवस्था अवधारणा 30.4.98 रु. 500/- तुप्पें दे ही वैद्य बाजरा अवधारणा मी।

4) रु. 500/- तुप्पें दा विभाग बाजरा रु. 24.4.98 विभाग बाजरा मी प्रांती विभाग देवी 1998 रु. 500/- मी।

5) वैद्य बाजरा 1000/- वैद्य बाजरा अवधारणा 400/- तुप्पें विभाग वैद्य बाजरा अवधारणा 600/- तुप्पें दा विभाग बाजरा अवधारणा 200/- मी सार्वजनिक 'दे' हूँ देवी मी।

6) वैद्य बाजरा 1200/- तुप्पें लैब्स बाजरा ही व्यवस्था वैद्य बाजरा मी प्रांती वैद्य बाजरा अवधारणा 1998 वैद्य बाजरा अवधारणा मी।

7) नैसर्गिक अवधारणा वैद्य बाजरा अवधारणा 1000/- (बाजरा बाजरा दे) देवी मी।

h) Going concern concept बुधदिन बाजरा।

15+5=20

Q.4

A firm found that its trial balance on 31.12.2005 did not agree. The difference (excess debit) of Rs.250 was carried to suspense account and the books were closed. Ongoing through books you find that

1) The total of page of sales return book was carried forward as Rs.425/- in the place of Rs.452/-.

2) An item of sale to Ram Prasad was posted as Rs.206/- in place of Rs.296/-.

3) Cash sales of Rs.400/- were not posted to sales account.

4) Depreciation of machinery to Rs.350/- was not posted to depreciation account.
5) Goods for Rs.227 purchased from Hari Narayan were omitted to be posted to his account.

6) Shiva Nath paid Rs.470/- in full settlement of his account but it was posted Rs.407/- to his account.

7) Purchase book was overcast by Rs.10/-. 

b) Explain advantages and disadvantages of double entry system.

Q.5 a) What is the difference between revenue expenditure and capital expenditure?

b) Define followings Computer Terms:-

1) Local area network
2) Primary Key
3) Sorting data.

न) लैंडस्लुटें डी बेठ लिखिए उने प्रश्न के रूप में:
1) ठेलर इंजीनियर इंस्ट्रक्शन
2) अंग्रेजी लिखी ली इंग्लिश
3) मेनविंग डाटा

5+3×5=20
Q.1a) Discuss the valuation of Receipts (GRN): Purchases and Returns from works.

b) State the procedure for preparation of abstract of material issued.

Q.2a) Discuss the valuation of issue of materials.

b) Discuss the emergency/sport purchases

c) Discuss the adjustment of unused material lying at various works.

Q.3a) Explain capital materials purchase by classifying account code as per chart of Accounts.

b) Write short note on O&M material-in transit a/c.
c) Enumerate the account code of the following:-

i) Capital Material Pending Inspection.

ii) O&M Material Pending Inspection.

iii) Capital Material in Transit.

iv) Capital Material at site.

v) O&M Material at site.

8) जाक्र भी त भी, भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो भी हो

9) हाँ इसे प्रथम अनुवाद लें, तरंगित केन्द्र दें अनुरुप है तरंगित केन्द्र दें

10) उसे लिखिए से केन्द्र दें सोंग हाथ करें:-

i) पुनरुत्तम भाषा ले निमित्त लिखित अवधारणा

ii) इस अनुरुप अनुवाद ले निमित्त लिखित अवधारणा

iii) पुनरुत्तम लिपि टर्मिनल

iv) पुनरुत्तम लिपि अवधारणा

v) इस अनुरुप अनुवाद लिखित अवधारणा

10+5+1x5=20

Q.4a) Explain the O&M Material Purchase by classifying Account Code as per Chart of Accounts.

b) Explain the material issued on loan to parties other than contractors.

c) Enumerate the account code of the following:-

i) Capital Material Stock Adjustment Account....Steel.


v) Capital Materials Stock Adjustment Account-Cables & Conductors.
2.5 a) What is basic input and output software (BIOS)?
b) What is Modern?
c) What is the difference between save and save as?
d) State the procedure for accountably of obsolete materials.

5x4=20