Time allowed: 3 Hours  Max.Marks100

Note

1) Attempt all the questions and part of a question must be attempted continuously at one place.

2) Rough work should be done on the space provided for in the answer sheet at Page-2.

3) Missing data, if any, be assumed but must be indicated specifically in the answer.
Q.1 (a) Describe expenditure and project identification survey and feasibility studies?

(b) Describe general frame work for charging depreciation?

(ह) पुनर्व्यवस्थापन अथवा टैक्सीकोष साधन बनाने के लिए वित्तीय जटिलता कार्यक्रम के लिए वर्तमान विश्लेषण रण हितम्ययुक्त देवाव सिद्धांत निर्धारण किके?

(अ) धिकारी से पड़े बिनापण साधन बनाने लिए सांगे उन गहरा लिटेल देन बाढ़ क?

(10+10=20)

Q.2 (a) What is the procedure of rectification of error in the cash book?

(b) What procedure is to be followed for the safe custody of keys of cash chest?

(ह) वेदिक कुंड रिक्ष® वेदिक जल्दी हुं के दिए मुक्तिक्षण ला संस्करण हे वस्तुनिष्ठ सेट किये?

(अ) वेदिक चैतन दीवां ग्रीनिछा दी मंडङ्ा मंडङ्ण वस्तुनिष्ठ हिमाजुव मुक्तिक्षण बवर्ष बीजा?

(10+10=20)

Q.3 (a) What is the procedure for maintenance of Inter Unit Transfers (IUT) Subsidiary Ledger?

(b) What is the procedure for record and custody of U-Cheque Book?

(ह) अंडबुल पूर्वी ट्रांस्फर डीज़िक्सीते दी सविधानीसंगीती कैनिंग दी मंडङ्ण मंडङ्ण देने हेतु किये?

(अ) पूर्वी कैनिंग क्रूंक दी मंडङ्ण मंडङ्ण देने हेतु किये?

(10+10=20)
Q.4 What is the procedure for advance payment of Traveling Allowance to the employees. Also describe the authorities competent to allow advance traveling allowance?

बजापा हर ही योजना के अनुसार जरूरत पड़े तथा अन्य जरूरत प्राप्त करने हेतु निर्देश दिए जाने वाले विभागों को नहीं हेतु निर्देश दिए जाने के लिए जरूरत प्राप्त

(20 Marks)

Q.5 (a) What procedure is to be followed for maintenance of Initial Works Register?

(b) Give correct nomenclature to the following Account Codes?

I. 14.630
II. 24.501
III. 46.941
IV 57.120
V. 76.132

(10+10=20)
Note

1) Attempt all the questions and part of a question must be attempted continuously at one place.

2) Rough work should be done on the space provided for in the answer sheet at Page-2.

3) Missing data, if any, be assumed but must be indicated specifically in the answer.
Q. 1 a) Please write down the rules regarding the retirement age of different categories of employees of PSPCL

b) What are the rules regarding the grant of annual increment and premature increment of PSPCL employees.

Q. 2(a) Please write down the rules regarding grant of Committed leave to PSPCL employees.

(b) What are the conditions regarding service qualifying for pension under CSR Vol.2

(c) Determine the date of joining at new posting station of Mr. X working as Store Keeper at Central Store, Ludhiana, transferred to Amritsar. He was relieved on 27.4.2015 AN and was having charge of 200 items at his present posting station.
Q.3(a) Calculate the amount of pension and gratuity from the following data:

<table>
<thead>
<tr>
<th>Date of Retirement</th>
<th>31.12.2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of Appointment</td>
<td>02.12.1985</td>
</tr>
<tr>
<td>Extra ordinary leave</td>
<td>11.1.90 to 25.4.90</td>
</tr>
<tr>
<td>Non Duty Period</td>
<td>3.3.1995 to 18.3.95</td>
</tr>
<tr>
<td>Basic Pay as on 1.1.2014</td>
<td>26580</td>
</tr>
<tr>
<td>Next Date of increment</td>
<td>1.6.2014</td>
</tr>
</tbody>
</table>

(b) What is the provision regarding the submission of property return of different categories of employees.

Q.4(a) Please write down the Gradation of different categories of employees for the purpose of TA and LTC.

(b) Prepare TA Bill of an employee from the following data:

<table>
<thead>
<tr>
<th>Head Quarter</th>
<th>Ludhiana</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Pay</td>
<td>22500</td>
</tr>
<tr>
<td>Grade Pay</td>
<td>5200</td>
</tr>
</tbody>
</table>

Detail of Journeys under taken by the employee for official work during the month of Jan.2015

1) Travelled to Patiala by Ordinary Bus on 1st Jan, 2015 at 7.00 am and returned to headquarter at 8.00 pm on the same day. Local mileage KM Ludhiana (5+5) and Patiala (3+3), Fare Rs.150/-

2) Travelled to Amritsar by Ordinary Bus on 13th of the month at 8.00 am and returned to headquarter at 4.00 pm on the next day. Local Mileage KM Ludhiana (5+5), Amritsar (4+4), Fare Rs.200/-

3) Travelled to Chandigarh by AC Bus on 20th of the month at 6.30 am and returned to headquarter at 8.30 pm on the same day. Local Mileage KM Chandigarh (6+6), Ludhiana (5+5), AC Fare 400/- Ordinary Fare 200
Q.5a) What are the powers of different authorities to accept the tender for execution of work by contract.

(b) What do you mean by prescribed authority as per Employees Conduct Regulation.

(c) What is the meaning of “Family” and “Emoluments” as per Employees Provident Fund Regulations.
ME/300/120915
Session 6/2015
(Held in 9/2015)
Paper-3
(Revenue Accounts)

Time allowed: 3 Hours

Note
1) Attempt all the questions and part of a question must be attempted continuously at one place.
2) Rough work should be done on the space provided for in the answer sheet at Page-2.
3) Missing data, if any, be assumed but must be indicated specifically in the answer.
### Question 1.

**a)** Prepare electricity bill of Large Supply connection falling out of Municipal Limit from the following data for the month of December, 2014 along with due dates for payment and applicable late payment surcharge taking bill issue date 11.01.2015:-

i) Sanctioned load: 189.967 KW/Contract Demand: 212 KVA

ii) Supply voltage: 11KV

iii) Nature of Industry: General Industry

iv) Consumptions:

<table>
<thead>
<tr>
<th>KWH</th>
<th>31164</th>
</tr>
</thead>
<tbody>
<tr>
<td>KVAH</td>
<td>31804</td>
</tr>
<tr>
<td>MDI</td>
<td>126.08KVA</td>
</tr>
</tbody>
</table>

v) Meter Rent: Rs.469/- p.m.

vi) Other charges as per instructions/rules.

1. **Cancellation Charges:** Rs. 11,000/-
2. **Connection Charge:** Rs. 11,000/-
3. **Interest on late payment:** Rs. 2000/-
4. **Total:** Rs. 14,000/-

**Note:**
- Time allowed: Three Hours
- Max. Marks: 100
- Attempt all the questions and part of a question must be attempted continuously at one place.
- Support your answer with relevant rules and regulations.
- Rough work should be done on the space provided for in the answer sheet at Page-2.
- Missing data if any may be assumed but must be indicated specifically in the answer.

### Question 2.

**b)** Prepare electricity bill of Small Power Consumer living within Municipal Limit from the following data for the month of December, 2014 along with due dates for payment and applicable late payment surcharge taking bill issue date 2.01.2015:-

i) Sanctioned load: 19500 KW

ii) Date of release of connection: April 2014

iii) Nature of Industry: General Industry

iv) Consumptions:

<table>
<thead>
<tr>
<th>KWH</th>
<th>2200</th>
</tr>
</thead>
<tbody>
<tr>
<td>KVAH</td>
<td>2500</td>
</tr>
<tr>
<td>MDI</td>
<td>18KVA</td>
</tr>
</tbody>
</table>

v) PSPCL's Meter particulars: Avon 3x10-60Amp. Installed in PSPCL cup board.

vi) Meter Rent and Other charges as per instructions/rules.

1. **Cancellation Charges:** Rs. 1500/-
2. **Connection Charge:** Rs. 1500/-
3. **Interest on late payment:** Rs. 1500/-

**Note:**
- Time allowed: Three Hours
- Max. Marks: 100
- Attempt all the questions and part of a question must be attempted continuously at one place.
- Support your answer with relevant rules and regulations.
- Rough work should be done on the space provided for in the answer sheet at Page-2.
- Missing data if any may be assumed but must be indicated specifically in the answer.
2. a) M/S A&A Limited has opted for TOD tariff applicable for the period 1.10.14 to 31.03.15 its consumption data for the period 25.10.14 to 27.10.14 is given as under calculate the amount of TOD rebate and peak charges applicable for consumption (KVAh):

<table>
<thead>
<tr>
<th>Date</th>
<th>Power drawn</th>
<th>Time slab</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0000 to 0600hrs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0000 to 2400hrs</td>
</tr>
<tr>
<td>25.10.14</td>
<td>23820</td>
<td>10120</td>
</tr>
<tr>
<td>26.10.14</td>
<td>34800</td>
<td>9560</td>
</tr>
<tr>
<td>27.10.14</td>
<td>32360</td>
<td>8744</td>
</tr>
</tbody>
</table>

b) What are the latest instructions regarding late payment surcharge?

- Latest instructions regarding late payment surcharge have been issued by theauthorised direct supply having connected load 6kW for domestic purpose.

<table>
<thead>
<tr>
<th>Date</th>
<th>Power drawn</th>
<th>Time slab</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>27.10.14</td>
<td>32360</td>
<td>8744</td>
</tr>
</tbody>
</table>

c) Calculate units to be charged from a person who is found using unauthorized direct supply having connected load 6kW for domestic purpose.

3. a) Describe the officers who are authorized to issue orders (within their jurisdiction) for disconnection of supply where theft of electricity of prima-facie established.

- The Act states that officers of the electricity department are authorized to issue orders for disconnection of supply in cases of theft of electricity.

b) What are the rates and procedures calculating penalty for non compliance of peak load restrictions by LS consumer.

- The Act states that the penalty for non-compliance of peak load restrictions by LS consumer is calculated based on the amount of excess usage.

c) Describe the entitlement of the consumer to run a part of connected
<table>
<thead>
<tr>
<th>Load/contract demand called restricted load without payment of additional charges.</th>
</tr>
</thead>
<tbody>
<tr>
<td>4) वीज सेवा क्षेत्र में वित्त धारणा का बदलाव कैसे किये जाते हैं? आपकी रुपए महावीर ओर रेडट्रैक्ट लेगा वित्तीय बदलाव कैसे करते हैं?</td>
</tr>
</tbody>
</table>

4. a) Discuss: levy of octroi on consumption of electricity.

b) Who is Competent to allow the payment in installment of

1) Arrear not originally billed
2) Current bills.

3) भेड़ लिए वेर्मेंट विधि अन्तर्ज्ञातक लाइन विस्तार बनाने लाइन अवधारणा कैसे?

1) विलायत का विधान निम्न प्रति विधि का तैयारी विषय या वैधता वेर्मेंट लेने।
2) चाहूँ विलायत।

c) Describe the instructions regarding Change of name before actual release of AP tubewell connection.

5) वेर्मेंट विधि वेळ पर हर्ड लाइन विस्तार बनाने लाइन है वैधता का भली भावना लाइन का वैधता वेर्मेंट लेने।

d) Who is the load sanction authority in the following cases:

1) For MS connection.
2) For LS connection of 500 KW
3) For Intensive Industrial connection of 2.5 MVA
4) For Industrial of 1500 KVA at HT supply.
5) For domestic connection of 10 KW

6) यह लिए वेर्मेंट विधि लाइन विस्तार बनाने लाइन अवधारणा लाइन का वैधता कैसे करते हैं?

1) आई.आई.एम., बुर्जामल।
2) 500 विलेस्ट्रैट जो वी.आई.एम., बुर्जामल।
3) 2.5 मी.वेट.जो जो वी.आई.एम., बुर्जामल।
4) 1500 वेटी.जो जो वी.आई.एम., बुर्जामल।
5) 10 विलेस्ट्रैट जो जो बुर्जामल।

5. a) Describe the instructions regarding:

i) Validity of Demand Notice period.
ii) Extension of Demand Notice period.
iii) Revival of cancelled AP application.

6) उस लिए वाले विभाग पुन: डिप्लोमा दिदी नाम:

1) आई.आई.एम., नामांकन
2) आई.आई.एम., प्रावधान विधि संपादन।
3) यह लिए वेर्मेंट विधि विस्तार बनाने लाइन विधान निम्न भवन में वैधता वेर्मेंट लेने।

b) Discuss Annual Minimum Charges under Street light category

a) नेटवर्क लॉटरी वैटरलाइट ड्रिल लाइटी वैधता पंजट-वाट विधि का वैधता वेर्मेंट लेने।
Roll No. 

ME/300/130915  
Session 6/2015  
(Held in 9/2015)  
Paper-4  
(Books Keeping & Accountancy)

Time allowed: 3 Hours  

Max. Marks 100

Note

1) Attempt all the questions and part of a question must be attempted continuously at one place.

2) Rough work should be done on the space provided for in the answer sheet at Page-2.

3) Missing data, if any, be assumed but must be indicated specifically in the answer.
Ques.: 1

(a) Why is it necessary to provide depreciation?

(b) On 1st April, 2010, a firm purchases machinery worth Rs. 1,50,000. On 1st October, 2012, it buys additional machinery worth Rs. 30,000 and spends Rs. 3,000 on its erection. The accounts are closed each year on 31st March.

Assuming the annual depreciation to be 10%, show the book value at the end of 31st March, 2015, with suitable workings under:

1) Straight Line Method; and
2) Written Down Value Method.

Ques.: 2

On 31st March, 2015, the Cash Book of M/s Thin & Short showed a balance of Rs. 2,760 at Bank. They had sent cheques amounting to Rs. 90,000 to the bank before 31st March, 2015, but it appears from the Pass book that cheques worth only Rs. 84,000 had been credited before that date. Similarly, out of cheques for Rs. 85,000 issued during the month of March, 2015, cheques for Rs. 2,500 were presented in April, 2015, the remaining having been paid in March itself.

The Pass Book also showed the following payments:

a) Rs. 3,320 premium (on the joint life policy) according to standing instructions; and
b) Rs. 5,000 against a promissory note, as per instructions.

The Pass Book showed that the bank had collected Rs. 6,000 as interest on Government Securities. The Bank had charged interest Rs. 50 and bank charges Rs. 20. There was no entry in the Cash Book for the payments, receipts, interest, etc..

It was found that the total to the credit Bank column in the Cash Book on 20th March, 2015 was Rs. 110 short.

Prepare the Bank Reconciliation Statement as on 31st March, 2015.
### Ques.: 3 (a) 3(b)

Distinguish between Errors of Omission & Errors of Commission.

<table>
<thead>
<tr>
<th>Ques.: 3 (a)</th>
<th><strong>M/s Nanda &amp; Bose close their financial books on 31st March. Stock taking continues for two weeks after this date. In 2014-15 the value of the closing stock came to Rs. 1,05,000 without making adjustments for the following:-</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>3 (b)</strong></td>
<td><strong>1) Purchases made during the two weeks after 31st March, 2015 were Rs. 5,000.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>2) Sales made during two weeks amounted to Rs. 30,000. The firm makes a Gross Profit of 33 1/3% on sales.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Find out the value of the closing stock on 31st March, 2015.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>31 March, 2015, 2014-15:</strong></td>
</tr>
<tr>
<td></td>
<td>1) <strong>Purchases made during the two weeks after 31st March, 2015 were Rs. 5,000.</strong></td>
</tr>
<tr>
<td></td>
<td>2) <strong>Sales made during two weeks amounted to Rs. 30,000. The firm makes a Gross Profit of 33 1/3% on sales.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Distinguish between Errors of Omission &amp; Errors of Commission.</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ques.: 4 (a)</th>
<th><strong>State which of the following items should be charged to capital and which to revenue:-</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1) <strong>Rs. 13,960 expended on dismantling, removing and reinstalling plant and machinery to a more convenient place.</strong></td>
</tr>
<tr>
<td></td>
<td>2) <strong>Rs. 2,600 paid for removal of stock to new site.</strong></td>
</tr>
<tr>
<td></td>
<td>3) <strong>Before removal to the new site a machine which stood in the books at Rs. 18,200 was found obsolete and sold as scrap for Rs. 6,000. A new machine was installed in its place at the new site at a cost of Rs. 32,000.</strong></td>
</tr>
<tr>
<td></td>
<td>4) <strong>Rs. 2,200 paid for the erection of a new machine.</strong></td>
</tr>
<tr>
<td></td>
<td>5) <strong>Rs. 25,000 paid on the renovation of the new factory. Rs. 4,500 spent as</strong></td>
</tr>
</tbody>
</table>
lawyer's fee to defend a suit claiming that the firm's factory site belonged to the plaintiff. The suit was not successful.

6) A car engine's rings and pistons were changed at a cost of Rs. 7,500; this resulted in improvement of petrol consumption to 12 km. per litre; it had fallen from 15 km. to 8 km.

7) A building constructed in 1980 at a cost of Rs. 5,00,000 was written down by 2015 to Rs. 1,50,000; then it was demolished and a new building with 25% extra space was constructed at a cost of Rs. 20,00,000, including Rs. 50,000 for demolishing the old building.

<table>
<thead>
<tr>
<th>Ques.: 5</th>
<th>What is the difference between an INPUT and OUTPUT device?</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 (a)</td>
<td>What is the Central Processor Unit?</td>
</tr>
<tr>
<td></td>
<td>मोटर, लाइट, किसान बीच की लाइटिंग जैसे बिजली बचत बनने वाली उपकरण क्या है?</td>
</tr>
<tr>
<td>5 (b)</td>
<td>What is an opening entry?</td>
</tr>
<tr>
<td>5 (c)</td>
<td>What is the Addition Unit?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ques.: 5</th>
<th>What is the difference between an INPUT and OUTPUT device?</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 (a)</td>
<td>What is the Central Processor Unit?</td>
</tr>
<tr>
<td></td>
<td>मोटर, लाइट, किसान बीच की लाइटिंग जैसे बिजली बचत बनने वाली उपकरण क्या है?</td>
</tr>
<tr>
<td>5 (b)</td>
<td>What is an opening entry?</td>
</tr>
<tr>
<td>5 (c)</td>
<td>What is the Addition Unit?</td>
</tr>
</tbody>
</table>