Roll No.______  040616/240

Time allowed: Three Hours  Max. Marks 100

Departmental Accounts Examination

For
Ministerial Estt.
Session: 6/2016
Paper-1st
(Works Accounts)

Note

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

- 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.
Q.1  
(a) Distinguish between the Earnest Money and Security Deposit.
(b) Explain the “Rejected Tenders” under Purchase Regulations.
(c) In which case the use of Corporation’s vehicle by another office the issuance of IUT bill is not required.

Q.2  
(a) What are the tender specifications under Works Regulations? 
(b) What is Measurement Book? Who is authorized to make entries in the Measurement Book?

Q.3  
(a) Write a note on Material Cost Variance.
(b) Define Administrative Approval and Technical Sanction.

Q.4  
(a) If a mistake is made in the cash book then what is the procedure to make the correction?
(b) List out the cases in which the separate pay-in-slips are prepared.

Q.5  
(a) Define IUT Bills and what is the procedure to settle inter unit transactions.
(b) Write the Account Code of the following as per chart of Accounts:-
   i) Fixed Assets- Jeeps and Motor Cars 
   ii) Fixed Assets-Furniture & fixture (office)
iii) Capital Work in progress-Service connection-tubewells
iv) Capital work in progress- computers
v) O&M Material site.

8)

अपील पूँजी विलिन जी दे विलिनमधु देख हजार पूँजी पूँजी विलिन रही विलिन जी उड़व है?

9)

एक एक अबाँट अनुमान बैठन उपाधियां दे अबाँट बैठ
लिखें:

i) विवरण आवृत्ति से हते नेट वान
ii) विवरण आवृत्ति शहीद नेट विवरण (रद्द)
iii) लैंडट नेट दिल पुलिसम- प्लांट बुलेटिन-टिप्पोल
iv) लैंडट नेट दिल पुलिसम- प्लांट बुलेटिन
v) ए नहीं मैं मैंटीजक नॉट मिली।

Marks: 10+10=20
Departmental Accounts Examination
For
Ministerial Estt.
Session: 6/2016
Paper-2\textsuperscript{nd}
(Service Rules & Regulations)

Note

\begin{itemize}
  \item Attempt all the questions and part of a question must be attempted continuously at one place.
  \item Rough work should be done on the space provided for in the answer sheet at Page-2.
  \item Missing data, if any, may be assumed but must be indicated specifically in the answer.
\end{itemize}
Q-1. (a) Distinguish Between:

1. Extraordinary leave and leave not due
2. Honorarium and Fee. (M-10)

(b) A deceased employee leaves behind only an unmarried daughter of 28 years age. Is she entitled to Family Pension? (M-5)

(c) An employee under suspension has been granted 7 days casual leave on account of his illness. Comment: (M-5)

Q-2. (a) No person can be appointed to PSPCL service without the production of Medical certificate of fitness in Health. What are the exceptions to this Regulation? (M-8)

(b) What are rules regarding monthly subscription to GPF? Can an employee enhance/reduce subscription to GPF during Year? Explain. (M-7)

(c) Which cases are covered under False TA claims? What is the punishment in such cases? (M-5)

(8) जिम्मेदार ही रिपोर्ट दे सेवक मेंडिटेक्टर पं. डे. ए. बी. एच. दिल्ली बीच किया जाता है। जिम्मेदार दिल्ली ही देखता जाता है।

(7) सी.पी.डी. देखिए अभिनव देखिए बदली हमेशा रिपोर्ट की रिपोर्ट बढ़ाने वालों को देखकर बच्चनों को यात्रा नं. पी.डी. देखिए बाएं दिशा में। दिशा में दिशा हो।

(5) सभी टी.एम. देखिए किम्बाड़ भाषियों की आवश्यकता। सभी टी.एम. देखिए बवाल लड़ी दी मार गई।
Q-3 (a) State the main instructions for maintenance Record of Service of employees.  
(b) What pay and allowances are admissible during suspension?  
(C) What are powers of officers of PSPCL to sanction Deposit Works?

(ह) विभागीय पक्ष से मेहनत एवं विभागीय पक्ष से विभागीय पक्ष से उल्लिखित यह।

(अ) अहमद वेलेन वियन्य डाकु अडी एवं वेलेन वियन्य डाकु अडी गायो यह।

(ए) विभागीय पक्ष में सहित विभागीय पक्ष में सहित विभागीय पक्ष में सहित यह।

Q-4 (a) An officer was transferred and relieved from Station X to Join station Y on forenoon of 13-5-2016 Friday. Work out Joining Time admissible and date of joining his new post at station Y from following data:-
1. Distance from Residence to Railway station at station X:- 6 KM.
2. Rail Journey 511KM
3. Distance Travelled by Motor Car 35KM
4. Distance Travelled by Steamer 82KM
   (He has to wait for 3 days at steamer Ghat)
5. Local Distance at station Y 10KM

(b) Write any 12 General Conduct Regulations for employees.

(ह) दिवंग अधिवक्ता नेटवर्क एन देसी विभागीय पक्ष वेन्स 13-5-2016 दुवो दिन

(अ) वेन्स नेटवर्क अडी एवं 12 दिन विभागीय पक्ष अडी वेन्स अडी वेन्स अडी वेन्स.
Roll No. ___________________________

Departmental Accounts Examination  M.E.
Session: 06/2016
Paper-3rd (Revenue Accounts)
Max. Marks 100
Time Allowed 3 Hrs.

NOTE:-
  ⊗ Attempt all the questions and part of a question must be attempted continuously at one place.
  ⊗ Support your answer with relevant Rules/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.

Q. 1 a) Prepare Energy Bill for the month of 04/2016 of Rajiv Gandhi National University of Law,
Patna on the basis of following data:

<table>
<thead>
<tr>
<th>Reading date</th>
<th>Readings</th>
<th>M.D. Recorded</th>
<th>Supply Voltage</th>
<th>CT Ratio</th>
<th>Meter Ratio</th>
<th>Sanction Load</th>
<th>Contract Demand</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>30.04.16</td>
<td>638685</td>
<td>623485</td>
<td>38.100</td>
<td>11 KV</td>
<td>100/5</td>
<td>5/5</td>
<td>1692.00 KW</td>
<td>Area falls out of Municipal Limit</td>
</tr>
<tr>
<td>31.03.16</td>
<td>629387</td>
<td>614205</td>
<td>14.300</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Q. 1 b) Who is responsible for maintenance of energy variation register?

Marks: 15+5=20

Q. 2 a) What rebates are allowed to various consumers getting supply at 11/33/66/132/220 KV?

(b) Explain the accounting procedure of amount received for release a connection to Dera/Dhanies?

(c) What are the instructions regarding recovery of SCC from the employees of Corporation for DS Connection at the time of release of connection. Whether there is any exemption from these?

Marks: 8+5+7=20
Q.3 a) Can a domestic connection in Urban/Rural area to unauthoized occupant of Govt. land in the State of Punjab be released. If yes then what is the procedure?
बी अधिकारी व्यक्ति से बैठे-बैठे जो कि भूमि है वही के बावजूद है, फिर है मामला है, तो क्या वह बैठा है?

b) What are the rates of fuel surcharge levied to the metered supply consumers for the period 2015-16?
माल 2015-16 की भीषण संपत्ति व्यक्तियों व्यक्तियों की दिशा में लगाया गया कहा था की की बैठा है?

c) What are the rates of cross subsidy surcharge for various categories of consumers?
हेड-हेड व्यक्तियों हेड-हेड व्यक्तियों द्वारा व्यक्तियों की व्यक्ति व्यक्ति मामला कहा था की की बैठा है?

Marks: 6+7+7=20

Q.4 Write a brief note on:-

a) Suncry Charges and Allowance Register.
b) Authority competent to write off outstanding dues.
C) ToD Tariff.

Marks: 8+7+5=20

Q.5 a) A MS Consumer having load of 96.560 KW was disconnected on dt. 30.06.2015 due to defaulting amount. He wants to reconnect his connection? Can reconnection, be made? if yes, then what are the instructions for reconnection?
हेड-हेड की व्यक्ति 30.06.2015 है रिसाला की भावना टी का व्यक्ति बैठा है कहा मी। भावना तथा के व्यक्ति हैं। भावना शहीद है मामला वे मामला है? तो, मामला वे उन्हें व्यक्ति का एकड़ बैठा है?

b) What is the procedure for overhauling the accounts of the consumers whose meter is found to be defective/burnt/dead stop?

Marks: 8+7+5=20

c) What is the procedure for recovery of additional security (consumption) from large supply consumers?

Marks: 8+7+5=20
Note

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

- 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.
Q NO. 1. FROM THE FOLLOWING TRIAL BALANCE, YOU ARE REQUIRED TO PREPARE FINAL ACCOUNTS:-

<table>
<thead>
<tr>
<th>Particulars</th>
<th>debit</th>
<th>credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>capital</td>
<td></td>
<td>40000</td>
</tr>
<tr>
<td>Debtors</td>
<td>10800</td>
<td></td>
</tr>
<tr>
<td>Drawings</td>
<td>3600</td>
<td></td>
</tr>
<tr>
<td>machinery</td>
<td>14000</td>
<td></td>
</tr>
<tr>
<td>Creditors</td>
<td></td>
<td>5600</td>
</tr>
<tr>
<td>Wages</td>
<td>20000</td>
<td></td>
</tr>
<tr>
<td>Purchases</td>
<td>38000</td>
<td></td>
</tr>
<tr>
<td>opening Stock</td>
<td>8000</td>
<td></td>
</tr>
<tr>
<td>bank Balance</td>
<td>6000</td>
<td></td>
</tr>
<tr>
<td>Carriage Charges</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td>salaries</td>
<td>800</td>
<td></td>
</tr>
<tr>
<td>rent and Taxes</td>
<td>1800</td>
<td></td>
</tr>
<tr>
<td>Sales</td>
<td></td>
<td>58000</td>
</tr>
<tr>
<td>Total</td>
<td>103600</td>
<td>103600</td>
</tr>
</tbody>
</table>

Closing stock as on 31.12.2000 is Rs. 2400.

Q No. 2. A manufacturing company provides depreciation under straight line method at the rate of 10%. The Balance of P&M account on 31.12.2000 after writing depreciation for the year was Rs. 1,95,150/- (Total cost of the plant was Rs. 3,58,000). During Jan 2001 a new plant was purchased at a cost of Rs. 29,500 and one machine which had cost Rs. 5500/- in 1989 was sold as scrap for Rs.400. During Jan 2002, there were additions costing Rs.18000 and a machine which had cost Rs.7000 in 1996 was sold for Rs.3500. You are required to write up plant and machinery account for 2001 and 2002.
Q No. 3. Explain Objectives and advantages of Book Keeping

Q No. 4 A book keeper while balancing his books, found he was out excess credit by Rs.9180/-. He placed the difference in a suspense account, which he carried forward to the next year. Subsequently, the following errors were located. Pass necessary rectification entries:

1. Goods bought from mohideen amounting to Rs.550 had been posted to the credit of his account as Rs.5500.
2. A dishonored cheque for Rs.1200 returned by the firm's bank had been credited to the bank account and debited to the general expenses account.
3. A item of Rs.1010 entered in the sales return book had been posted to the debit of the costumer who returned it.
4. Sundry items of Furniture sold for Rs.2500 had been entered in the sales day Book.
5. Rs.6000 owed by a customer had been omitted from the schedule of debtors.
6. Discount amounting to Rs.250 allowed to a customer had been entered in his account but not entered in the discount column of the cash book.

Q No 5:-

Define computer items: -

1. Printer
2. Input device
3. Output device
4. Central Processing unit

4X5=20
<table>
<thead>
<tr>
<th>वर्गीकरण</th>
<th>मूल्य</th>
<th>मूल्य</th>
</tr>
</thead>
<tbody>
<tr>
<td>पुंमा</td>
<td>10800</td>
<td>40000</td>
</tr>
<tr>
<td>लेटेक्टो</td>
<td>3600</td>
<td>5600</td>
</tr>
<tr>
<td>नामांक</td>
<td>14000</td>
<td>20000</td>
</tr>
<tr>
<td>गोलांक</td>
<td>38000</td>
<td>3800</td>
</tr>
<tr>
<td>मुक्का मटाव</td>
<td>8000</td>
<td>80000</td>
</tr>
<tr>
<td>वैल वल्लेम</td>
<td>6000</td>
<td>600</td>
</tr>
<tr>
<td>विलिय वल्लेम</td>
<td>600</td>
<td>800</td>
</tr>
<tr>
<td>उल्लाल</td>
<td>1800</td>
<td>1800</td>
</tr>
<tr>
<td>भिडिम</td>
<td>58000</td>
<td></td>
</tr>
<tr>
<td>वज्ग संड</td>
<td>103600</td>
<td>103600</td>
</tr>
</tbody>
</table>

भिडी 31.12.2000 के अंदर मटाब हु: 2400/-

पुल्ल के 2: दिल मूल्य में विदार्द करीड करवाए जा सकता है, भीतर 10% भिडी 31.12.2000 के अंदर मूल्य के सापार भी ऐंड गींह देखेंगे हैं: 195150/ उल्लाल के अनस गोलांक के उल्लाल 3,58,000) समस्तक 2001 दिन के लिए वज्ग संड 29500/- एक विलिय किरदार किरदार अंदे, विश्व भारत भिडी की गंगा 1989 दिन मु: 5500/- भी से संड दिन हु: 400/- दिन देके बाही। समस्तक 2002 दिन 18,000/- के: विश्व भारत भारतीय भारतीय अमेरिका अंदे विदार्द भवन की वर्ष 1996 दिन 7000/- में मु: 3500/- के: विदार्द दिन दिन। समस्तक 2001 अंदे समस्तक 2002के मूल्य हें मटाब घटी।
पृष्ठ: 3

पृष्ठ: 4

पृष्ठ: 5

1) निविड़तम में ब: 550/- या अधिक भौगोलिक तिथि पहले हृदय हृद तिथि हृदय 550/-
2) चिक्का तिथि: 1200/- भौगोलिक तिथि पहले हृदय हृद तिथि हृद चिक्का तिथि पहले हृद चिक्का तिथि पहले हृद
3) हृद तिथि: 1010/- या विनिविध, विनिविध तिथि पहले हृद तिथि पहले हृद तिथि पहले हृद
4) विनिविध, 2500/- या विनिविध, विनिविध तिथि पहले हृद
5) 6000/- पर विनिविध (Debtors) निविध तिथि पहले हृद
6) विनिविध, 250/- या विनिविध तिथि पहले हृद तिथि पहले हृद

पृष्ठ: 5

1) फिरूट
2) शिक्षा, शिक्षा
3) शिक्षा, शिक्षा
4) शिक्षा शिक्षा, शिक्षा
Roll No. ____________ 070616/15

Time allowed: Three Hours  Max. Marks 100

Departmental Accounts Examination

For
Ministerial Estt.
Session: 6/2016
Paper-5th
(Store Keeping & Material Accounting)

Note

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

✧ 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.
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 1.) With reference to Material accounting manual, explain following:-

i. How many copies of Store Requisitions (SRs) are to be prepared by JE Works in the case of thermal projects? Also write down the details to be mentioned in the SRs. (2+8 Marks)

ii. How many copies of Store Return Warrants (SRWs) are to be prepared by JE Works in the case of offices other than thermal projects? Also write down the details to be shown in the SRWs. (2+5 Marks)

iii. Regarding valuation of issue of materials, mention any 3 cases in which Store incidental/storage charges shall be levied on issues. (3 Marks)

Q 2.) Write account code and a brief note on the following:-

i. Materials issued on loan to parties other than contractors (1+4 Marks)

ii. O & M Materials - in-transit A/c (1+4 Marks)

iii. Materials issued to fabricators (1+4 Marks)

iv. Obsolete Materials Stock A/c (1+4 Marks)
Q 3. Prepare formats of following as given in Material Accounting Manual Vol.V:-

i. Survey Report of Unserviceable/Obsolete Stores (10 Marks)
ii. Stock Reconciliation Register (10 Marks)

Q 4. What are the instructions regarding “Adjustment of unused Material lying at various Works” along with responsibility centers and its timings. (20 Marks)

Q 5.

A. Explain the basis for segregation of Store Requisitions for preparation of abstract of Materials issued. (5 Marks)

B. Write down the keyboard shortcut for the following functions of MS Word:-

a. Opening the File Open dialogue box
b. Saving the current document
c. Opening the Print dialogue box
d. Closing the current document
e. Making fonts bold
f. Making fonts underlines

g. Making fonts italic

h. Increasing font size

i. Making a paragraph right-aligned

(9 x 1 = 9 Marks)

C. What are the full forms of the abbreviations: HTTP, FTP, and WWW?

(3 x 2 = 6 Marks)

प्रश्न हैं: 5.

9) नाखून लिखे गए सहाय के प्रेममैत्रीक अलविदा लेटी माँटें विकृतीमत्त हूँ । विलुप्त
अवां दे लंचण क्षमा लावी नांदे है, वाले दे हैं ।

अ) इतिहास रचना दे उठे लिखे अवलोकन लगी जी. वेब दे मानवता हैं :-

1) डिजीटल इन्फो टेक्सल ब्रांच हूँ बेल्ट लटी ।

2) बेल्ट डाइगिटल हूँ वेब वकल लटी ।

3) डिजीटल ब्रांच हूँ बेल्ट लटी ।

4) बेल्ट डाइगिटल हूँ बेल्ट वकल लटी ।

5) बेल्ट हूँ बेल्ट वकल लटी ।

6) बेल्ट हूँ वेबसाइट वकल लटी ।

7) बेल्ट हूँ वेबसाइट वकल लटी ।

8) बेल्ट हूँ वेबसाइट वकल लटी ।

9) पैढ़ी हूँ में जमे अलविदा वकल लटी ।

ह) वेब लिखे मानवता ही हिल वकल हैं:-

HTTP, FTP and WWW?