Q. No. 1
Name the various Measurement Books in use in the PSER. Explain the use of these M.Bs briefly.

Q. No. 2
Explain the following :-
(i) Administrative Approval
(ii) Contract & Contractor
(iii) Issue Rate
(iv) Advance Payment

Q. No. 3
Explain the following :-
(i) Open Tender
(ii) Rate Contract
(iii) Limited Tender
(iv) Single Tender
(v) Spot Tender

Q. No. 4
What forms part of Cash & also explain which is not to be included in the cash?

Marks : (20)
Q.No. 5 (a) Prepare adjustment entry from the following data for the salary for the month of May, 2009 indicating accounting heads also:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Pay</td>
<td>12,90,000/-</td>
</tr>
<tr>
<td>D.P.</td>
<td>6,45,000/-</td>
</tr>
<tr>
<td>I.R.</td>
<td>96,800/-</td>
</tr>
<tr>
<td>D.A.</td>
<td>10,97,100/-</td>
</tr>
<tr>
<td>H.R.A.</td>
<td>3,05,000/-</td>
</tr>
<tr>
<td>Medical Allowance</td>
<td>35,000/-</td>
</tr>
<tr>
<td>LOTTA</td>
<td>48,000/-</td>
</tr>
<tr>
<td>Spl. Pay</td>
<td>15,000/-</td>
</tr>
<tr>
<td>P.P.</td>
<td>2,000/-</td>
</tr>
</tbody>
</table>

**Deductions**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>GPF Subscriptions</td>
<td>5,40,000/-</td>
</tr>
<tr>
<td>GPF Adv. Recovery</td>
<td>80,000/-</td>
</tr>
<tr>
<td>Income Tax</td>
<td>1,20,000/-</td>
</tr>
<tr>
<td>B.F.</td>
<td>5,000/-</td>
</tr>
</tbody>
</table>

Calculate net payable salary.

(b) Mention chargeable A/C Heads of the following:

(i) Buildings
(ii) Payable E.D.
(iii) Postal Stamps
(iv) Cash in hand
(v) G.P.F.

(6) MTT जौटी 2009 रूपों घेरी ुपाधि गेेर उपश्रय ने महत्त्व मिलेवा खिलौं वीडा गेेर में देशे लेखा भाषा दी उपाधि तालबः ।

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>मूल उपश्रय</td>
<td>12,90,000/-</td>
</tr>
<tr>
<td>डी पी</td>
<td>6,45,000/-</td>
</tr>
<tr>
<td>भार्यी उपश्रय</td>
<td>96,800/-</td>
</tr>
<tr>
<td>डी हे</td>
<td>10,97,100/-</td>
</tr>
<tr>
<td>महत्त्व किस्सीपिस्तेल हैंगा</td>
<td>3,05,000/-</td>
</tr>
<tr>
<td>रेलवे डेंड</td>
<td>35,000/-</td>
</tr>
<tr>
<td>हेटा</td>
<td>48,000/-</td>
</tr>
<tr>
<td>भाग उपश्रय</td>
<td>15,000/-</td>
</tr>
<tr>
<td>घरी उपश्रय</td>
<td>2,000/-</td>
</tr>
<tr>
<td>व्हीटिमीन</td>
<td>5,40,000/-</td>
</tr>
<tr>
<td>नी धी डेंड उत्तर</td>
<td>80,000/-</td>
</tr>
<tr>
<td>भान्यत तत</td>
<td>1,20,000/-</td>
</tr>
<tr>
<td>डिविडन्ड डेंड</td>
<td>5,000/-</td>
</tr>
</tbody>
</table>

(6) खेर शिखे महत्त्वे रूपों घेरी देवतारे लेखा गेेर देशे लेखे शिखे ।

(i) टिम्बरवां
(ii) फिली फिली टिम्बर डेंड़ा
(iii) इम्पोर्ट टिम्बर
(iv) देवि गेेर वैज्ञानिक
(v) नी धी डेंडा

********

Marks: (15+5=20)
Q.No.1 (a) Is there any exemption in production of Medical Certificate on first appointment in PSEB?
(b) Define the followings:
   (i) Honorarium
   (ii) Leave Salary
   (iii) Tenure Post
   (iv) Probationer

Marks (4+16=20)

Q.No.2 (a) When does the sanction for grant of Pension and Gratuity to a Pensioner lapse?
(b) What amount is allowed to a Pensioner in lieu of L.T.C.? Can both husband and wife avail this benefit separately (being both Pensioner).
(c) Can the Pensioner be entitled old age allowance both on pension and on Family Pension, on completion of 65 years of age?

Marks (7+7+6=20)
Q. No. 3 (a) Name the authorities and their powers in respect of the followings :
(i) To write off irrecoverable arrears of Misc. Advance.
(ii) To sanction compensation for the electrocution of cattle.
(iii) To sanction purchase of Periodicals for official use.

(b) Can a Board employee draw T.A. for the members of his family who either proceed or follow him at the time of transfer?

(c) What kind of recoveries be made from the subsistence allowance?

Q. No. 4 (a) What is Adoption Leave? How much leave is admissible? What are its basic conditions? Explain.

(b) What is Self Employment Special Leave? Can the Self Employment Special Leave be curtailed? If so, under what circumstances? Who is competent to sanction this leave? Explain.

Q. No. 5 (a) Can a Board employee accept loan without or with interest from his near relative and personal friends? (having no official dealings)

(b) Who is competent to sanction interest on GPF final payment beyond period of six months?

(c) State the T.A. admissible in the following cases:
(i) To appear in the Departmental Accounts Examination
(ii) To visit home town.

********

Marks : (9+5+6=20)

Q. No. 4 (a) What is Adoption Leave? How much leave is admissible? What are its basic conditions? Explain.

(b) What is Self Employment Special Leave? Can the Self Employment Special Leave be curtailed? If so, under what circumstances? Who is competent to sanction this leave? Explain.

Q. No. 5 (a) Can a Board employee accept loan without or with interest from his near relative and personal friends? (having no official dealings)

(b) Who is competent to sanction interest on GPF final payment beyond period of six months?

(c) State the T.A. admissible in the following cases:
(i) To appear in the Departmental Accounts Examination
(ii) To visit home town.

********

Marks : (10+10=20)
Q.No.1 What accounting procedure is to be followed for the transactions pertaining to payment of electricity bills by consumers through
- SEVAK – Bill Payment Machine and handling of dishonoured cheques thereof?

Q.No.2 Write Short Notes on the followings:-
(i) Provision for Unbilled Revenue
(ii) Job Control Register
(iii) Revenue Monitoring Diary
(iv) Meter Book/Meter Blank
(v) Connected Load

Q.No.3 (a) Prepare a Bill for energy consumed by a Medium Supply Consumer whose area falls within Municipal Limits of Ludhiana with the details as follows :-
(i) Sanctioned Load
(ii) Kind of Industry
(iii) Supply Voltage
(iv) Meter Ratio
(v) CT's Ratio
(vi) Meter Reading date

Marks : (5x4=20)
Calculate the connected load of a NRS Consumer with the following data and also calculate the amount to be got deposited at the time of registration of application on 9.1.2009 & issue of demand notice thereafter :-

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Description</th>
<th>Nos.</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Light Points</td>
<td>25</td>
<td>NRS</td>
</tr>
<tr>
<td>2.</td>
<td>Wall Sockets (5 Amps.)</td>
<td>26</td>
<td>NRS</td>
</tr>
<tr>
<td>3.</td>
<td>Fan Points</td>
<td>15</td>
<td>NRS</td>
</tr>
<tr>
<td>4.</td>
<td>Power Sockets (15 Amps.)</td>
<td>5</td>
<td>NRS</td>
</tr>
<tr>
<td>5.</td>
<td>A.C. (1.5 Ton)</td>
<td>2</td>
<td>NRS</td>
</tr>
<tr>
<td>6.</td>
<td>1 BHP Motor for submersible pump</td>
<td>1</td>
<td>NRS</td>
</tr>
</tbody>
</table>

The area in which the connection is to be applied is covered under Spot Billing Scheme and the Junior Engineer concerned reported that 105 Meter Service length is required to be installed for release this connection.

(i) बुश भ्रमनु लाप 49.680 जिले राज
(ii) टियरमटली दी विज्ञान सरकार
(iii) टैंडक्स मधुमती 400 टैंडक्स
(iv) भिटार दा मधुमत 3x100/5
(v) भी कोस दा मधुमत 3x50/5
(vi) भीटार बांडी से मिली 23.1.2009 दे.उ.भी भीटार दा बांडी (लटी) 075865
(vii) भीटार बांडी से मिली 24.12.2008 दे.उ.भर 072677 (लाल)

भीटार, मर्गित भी भी भी दे त्रिग्रेड मधुमत लाप भरक्ष विभाग आयुक्त भीटार

(iii) बुश किमे अथुमक दिन बॉक्स मार्गमती भइवाच दा बुश भाग खाले भी रोल
ही हिम बेके चैटी 9-1-2009 हुं मधुमत दे.उ.भी दे.उ.भी अवसर दिन निमित्त शेषिन टेंटो दे.उ. ढिकी उच्च वातावरण लेख दे, दावान नामे :-
1) बुश किमे लाप 25 भी भी भी भी
2) बुश किमे (5 भ्रम.पी) 26 भी भी भी भी
3) बुश 15 भी भी भी भी
Q.No. 4 (a) Explain the procedure for refund of security deposited by a consumer for temporary connection.

(b) How much rebate over the standard tariff can be allowed to street light connection released under category "C" to village Panchayat?

(c) How the consumption on PSEB works (offices) is accounted for and billed?

(b) A consumer of PSEB is required to pay the consumption in advance through the bank. How will you account for the advance payment made by the consumer?

(a) If the consumer is not satisfied with the service, how will you take it up?

Q.No. 5 (a) How is the value of Stock found short or surplus on Physical verification?

(b) Is the transfer of material from one Work to another permissible?

(c) If so, how will you account for the transfer?

(b) To whom will you be responsible for the transfer of material from one work to another?

Q.No. 6 (a) Explain the procedure for refund of security deposited by a consumer for temporary connection.

(b) How much rebate over the standard tariff can be allowed to street light connection released under category "C" to village Panchayat?

(c) How the consumption on PSEB works (offices) is accounted for and billed?

(a) A consumer of PSEB is required to pay the consumption in advance through the bank. How will you account for the advance payment made by the consumer?

(a) If the consumer is not satisfied with the service, how will you take it up?

(a) If the consumer is not satisfied with the service, how will you take it up?
Q.No. 1 From the following Trial Balance of Mr. X, prepare Trading and Profit & Loss A/C for the year ending 31st March 2009 and Balance Sheet as on that date :-

<table>
<thead>
<tr>
<th>Dr. Balances</th>
<th>(Rs.)</th>
<th>Cr. Balances</th>
<th>(Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Drawings</td>
<td>1000</td>
<td>Capital</td>
<td>88000</td>
</tr>
<tr>
<td>Plant &amp; Machinery</td>
<td>50000</td>
<td>Sales</td>
<td>234000</td>
</tr>
<tr>
<td>Fixture &amp; Fitting</td>
<td>6000</td>
<td>Purchase Return</td>
<td>2000</td>
</tr>
<tr>
<td>Loose Tools</td>
<td>10000</td>
<td>Discount received</td>
<td>3200</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>10000</td>
<td>Sundry Creditors</td>
<td>12000</td>
</tr>
<tr>
<td>Cash in hand</td>
<td>2000</td>
<td>Provision for bad debts</td>
<td>1000</td>
</tr>
<tr>
<td>Stock 1.4.2008</td>
<td>6000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchases</td>
<td>110000</td>
<td>Sohan Singh (Loan A/C)</td>
<td>10000</td>
</tr>
<tr>
<td>Sales Return</td>
<td>4000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages</td>
<td>40000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carriage inwards</td>
<td>16000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>21800</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General expenses</td>
<td>36200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent and Taxes</td>
<td>7200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Postage &amp; Telegrams</td>
<td>3000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Packing and distribution</td>
<td>3000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sundary debtors</td>
<td>24000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>350200</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The following adjustments be taken into account :-

(a) Stock on 31st March, 2009 was valued at Rs. 15400.
(b) Depreciate Plant & Machinery at 5% and Fixture and Fitting at 6% and Loose Tools are revalued at Rs. 8000.
(c) Provision for bad and doubtful debts to be kept at 5% on debtors
(d) Mr. X withdrew Rs. 400 per month which he charged to salary account.
(e) Goods of Rs. 2000 were received on 29th March, 2009 but purchase invoice was omitted to be recorded in purchase book.
(f) Interest on loan from Mr. Sohan Singh is to be provided at 10% P.A.
भिमजन आरोप द्वारा गृह विभाग स्थापित केभिंगम के अधीन द्वारा दिए गए जुग्ग द्वारा नीला द्वारा बंद किए गए 31-3-2009 ई. वर्ष में उनकी संदेह सन्देहः

<table>
<thead>
<tr>
<th>दिशावत क्रम</th>
<th>जमा</th>
<th>डीजेल किलोमीटर</th>
<th>जमा</th>
</tr>
</thead>
<tbody>
<tr>
<td>इलाकाटवात</td>
<td>1000</td>
<td>वेजईटल</td>
<td>88000</td>
</tr>
<tr>
<td>घरटबँटम अभिलेखा</td>
<td>50000</td>
<td>विंडियर</td>
<td>234000</td>
</tr>
<tr>
<td>विलक्षण धातु दिविशान</td>
<td>6000</td>
<td>वर्डी दूधमात्र</td>
<td>2000</td>
</tr>
<tr>
<td>शोभ दरभाष्ट</td>
<td>10000</td>
<td>विममांडुण धूपधन वीणा</td>
<td>3200</td>
</tr>
<tr>
<td>वैदिक दिस्क ग्रहिणिक</td>
<td>10000</td>
<td>मेलियर वेजीटाइल</td>
<td>12000</td>
</tr>
<tr>
<td>पेग तर्प्ती</td>
<td>2000</td>
<td>ब्रेंड जिस्टम लक्ष वूल्टिट</td>
<td>1000</td>
</tr>
<tr>
<td>1-4-2008 ई. मदता</td>
<td>6000</td>
<td>मेजाल भिंड (शेयर पहन)</td>
<td>10000</td>
</tr>
<tr>
<td>चालीडर</td>
<td>110000</td>
<td>विएम लिटरमात्र</td>
<td>4000</td>
</tr>
<tr>
<td>तीनधातु</td>
<td>4000</td>
<td>सेल्फ</td>
<td>4000</td>
</tr>
<tr>
<td>बेडिंग मिल्टरमात्र</td>
<td>16000</td>
<td>मेलियर</td>
<td>21800</td>
</tr>
<tr>
<td>मेलियर</td>
<td>2200</td>
<td>तंगल वाले</td>
<td>36200</td>
</tr>
<tr>
<td>मेलियर</td>
<td>4200</td>
<td>बेल गाड़ी टेंप्लामा</td>
<td>7200</td>
</tr>
<tr>
<td>गोलस्टन भाड़े खेलकरधर्म</td>
<td>3000</td>
<td>पेड़कियर में</td>
<td>3000</td>
</tr>
<tr>
<td>पेड़कियर में</td>
<td>3000</td>
<td>विम्बुटमंत्रवादन वहने</td>
<td>3000</td>
</tr>
<tr>
<td>मेलियर टेम्प्लामा</td>
<td>24000</td>
<td>सालीतंत्रजन</td>
<td>350200</td>
</tr>
</tbody>
</table>

अनुसारप्रतिसाद

(ए) 31 जनवरी 2009 ई. मदता की वीणा 15400 दुःखे।

(अ) पेड़कियर में भाड़े निवडकर तथा धार्मिक 5% देना, विलक्षण अभिलेखा तथा धार्मिक 6% देना से विगम गोर अनुपाती सादे। सुप्रभान में पुराण भूमिका 8000 दुःखे बीडा बिंडा।

(इ) बेल गाड़ी में जिल्टरबुल कैप्टन लक्षी मैंजी मैंजाटचरा तथा 5% देना रमल घुडी बीडी चार।

(ई) भिमजन आरोप द्वारा जारी केटेल दिलचस्पी कारण मैंजी मैंजाटचरा तथा 400 दुःखे पुकुरी भीतरी नहीं देने हैं इस दौरे में मैंजी मैंजाट नहीं चार।

(उ) 2000 दुःखे द्वारा मंगल ग्रही 29-3-2009 ई. पूर्ण वाला बिंडा बिंडा पौरुष भीमि दिब्य विदित विदुर लक्षी बीडा बिंडा।

(ब) भिमजन में बीडा बिंडा दे हेल जिस्टम दें पुर्ण दे 10% मदता से विगम गोर अनुपाती ही पूर्णता बीडो चार।

Marks: 20
Q.No.2
Distinguish between the followings :-
(a) Bill of Exchange & Promissory Note.
(b) Capital Reserve & Revenue Reserve
(c) Cash discount and Trade Discount

Q.No.3 (a) Prepare a Bank Reconciliation Statement as on 31st December 2008 of Mr. 'A' from the following particulars :-
(i) On 31st December, 2008 the cash book of Mr. A showed a debit balance of Rs. 1850.
(ii) Cheques issued Rs.6000 were not presented at Bank by 31.12.2008.
(iii) Cheques for Rs.8000 were deposited in bank but were not cleared.
(iv) A cheque for Rs.200 received from Dhawan and deposited in bank was dishonoured. No advice for non payment was received from Bank till 1.1.09.
(v) A cheque for Rs.510 was paid into Bank but Bank credited the amount with Rs.501 by mistake.
(vi) Bank received interest on behalf of Mr. 'A' amounting to Rs.250.
(vii) A cheque for Rs.500 entered into the cash book was omitted to be banked.

(Q) गद्द फॉर रिस्ट्रीयन देन, हिस्ट्रियन देन, देन की भित्ती 31-12-2008 हूँ देवन बी-बी-बीगैंगम प्रमाणपत्र देन लें :-
(i) 31-12-2008 हूँ हिस्ट्रियन देन, देन देन देन 1850 दुःखद संडर देन देन देन देन मी।
(ii) 6000 दुःखद देन देन देन देन देन 31-12-2008 देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन ।
(iii) 8000 दुःखद देन देन देन देन देन देन 31-12-2008 देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन ।
(iv) देन देन लबाम 200 दुःखद देन देन देन देन देन देन 31-12-2008 देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन देन ।
(v) 510 दुःखद देन देन देन देन देन देन देन 1-1-2009 देन देन देन देन देन देन देन देन देन देन देन देन ।
(vi) देन देन देन देन देन 250 दुःखद देन देन देन देन 31-12-2008 देन देन देन देन देन देन देन देन देन देन देन देन ।
(vii) 500 दुःखद देन देन देन देन देन देन देन देन देन देन देन देन देन देन ।

Marks : (8+6+6=20)
(b) Pass necessary entries to rectify the below errors in the books of Mr. "Y" using suspense A/C where necessary. These errors were detected after preparation of Trial Balance:-

(i) Rs. 350 received from Bimal had been credited to Vimal

(ii) Rs. 70 paid for postage expenses was omitted to be posted to that account.

(iii) In casting Sales Book Rs. 3073 had been carried forward as Rs. 2758

(iv) An item of Rs. 175 for goods returned by Ishumeet was debited to his account.

(iv) Rs. 400 received from Dilpreet, whose account was written off as bad last year, was credited to his personal account.

Marks: (10+10=20)

Q.No.4 (a) M/s Rahim Bros. purchased a machinery on 1st October, 2005 at a cost of Rs. 78000 and spent Rs. 2000 on its installation. The firm writes off depreciation on 31st March, each year at 20% P.A. on written down value method. The machinery is sold for Rs. 32000 on 1st January 2009. Prepare machinery account from 2005-06 to 2008-09.

(b) Explain the Rules of Debit & Credit under double entry system of book keeping.
Q.No. 5 (a) Write short notes on the following statements of Accounts:
(i) Statement of Accounting Policies.
(ii) Notes to Accounts.

(b) Name the schedules which are attached to Balance Sheet (Statement No.3) of Electricity Board.

ië Q. No. 5 (a) वीट फिक्शन चेड वालीसंधे दे गैरेट नेट किवे लँप्रे:
(i) स्टेटमेंट आउटरिटी प्रमणाशी
(ii) स्टेटम टू अल्लाटोटम

(ह) वेङ्र दी येमिंग मीट (स्टेटमेंट नं. 3) लग ते निमित्तिलिंग लागाते नभॉ उत्तर दृष्टं त्या संधे लँप्रे।

Marks: (12+8=20)
Q.No. 1 (a) Explain the sources of receipt of material in the Stores. Also state the name of documents against which such material is received.

(b) What is the duty of Store Keeper to ensure that dismantled material from works has been returned to Stores.

(c) मटेंग रिच बिजिले बिजिले मापने उं माध्यम पुर्णत देखौ यक। तिन प्रमाण रस्ता रहित माध्यम पुर्णत देखौ यक, शंभ र आवार्त रहेम।

(d) चालेसे हुड़डक विभाग माध्यम मटेंग रिच दक्षिण बरका जब व्यक्तियो चालेसे माध्यम ची भी डिप्टी रहेम।

Marks (12+8=20)

Q.No. 2 How physical verification of stock is conducted? State the records on which material found short/surplus during the verification is required to be entered.

मटेंग ची डिप्टीडिप्टी विभाग उन उन जीडी नंबर ते? मटेंग विभाग नेत्र प्रक्षेप वांट/रंग दाँडे भरें माध्यम रेस बीरले बिजिले बिजिले विजिले रिच टिस्सू थालै ओडी पर्दा, घड़े रहे।

Marks : 20

Q.No. 3 Write brief notes on the followings :-

(a) Store Requisition
(b) Store Return Warrant
(c) Issue Rate
(d) Goods Receipt Note

(क) मटेंग भेंगा
(ख) मटेंग दक्षिण दर्पण
(ग) माध्यम वांट चार्ट दी स्टॅट
(घ) बाल घृंटी लेट

Marks : (4x5=20)
Q.No. 4 (a) Describe the procedure in respect of transfer of material from one Store to another within S&D Organization.
(b) Enlist the issues of material on which Store incidental charges are leivable.

Marks : (10+10=20)

Q.No. 5 (a) What is the procedure to account for the shortages rejects damages and replacements of materials received from the suppliers?
(b) How dismantled and scrap material received in Stores is valued?
(c) Classify the following Account Heads in to Accounts Codes as per Chart of Accounts:
   (i) Stock excess pending investigation
   (ii) Stock shortage pending investigation
   (iii) Material at site (capital)
   (iv) Materials Stock Adjustment Account (Capital) – Others
   (v) Materials Stock Adjustment Account (O&M) – Others

Marks : (10+5+5=20)