Engineering Subordinates Departmental Accounts
Examination
Session: 04/2019
Paper-I
(Works Accounts for Civil candidates)

Time allowed: Three Hrs. Maximum 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.
Q No 1. Find out rate per KM of PSPCL's vehicle for Deptt. Work as well as Private Work from the data given below:

<table>
<thead>
<tr>
<th>i)</th>
<th>ii)</th>
<th>iii)</th>
<th>iv)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Life of vehicle</td>
<td>9 Years</td>
<td>Capital cost of vehicle</td>
<td>Rs. 6,00,000</td>
</tr>
<tr>
<td>Estimate Annual Mileage</td>
<td>Rs.50,000 KM</td>
<td>Value of Garage</td>
<td>Rs. 60,000</td>
</tr>
</tbody>
</table>

**Direct Charges (Annual)**

<table>
<thead>
<tr>
<th>i)</th>
<th>ii)</th>
<th>iii)</th>
<th>iv)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Cost</td>
<td>1,20,000</td>
<td>Repair and Mtc</td>
<td>20,000</td>
</tr>
<tr>
<td>Repair and Mtc on Garage</td>
<td>10,000</td>
<td>Oil Lubrication &amp; Insurance</td>
<td>1,00,000</td>
</tr>
</tbody>
</table>

**Indirect Charges (Annual)**

<table>
<thead>
<tr>
<th>i)</th>
<th>ii)</th>
<th>iii)</th>
<th>iv)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation</td>
<td>Rs. 61,074</td>
<td>Supervision charges</td>
<td>Interest</td>
</tr>
<tr>
<td>Departmental charges</td>
<td>13.5%</td>
<td>27.50%</td>
<td></td>
</tr>
</tbody>
</table>

Q No 2. (a) Describe the various checks to be exercised by the Disbursing officer over his Cash Book.

(b) What is difference between U- Cheque and inter unit Transaction Bill?. What type of transactions are settled through IUT Bill/U Cheques.

(c) Name the 4 main accounts in which all types of purchase entries are made.

Q No 3. a) What is Measurement Book?. Who is authorized to make entry in M.B.
(b) Distinguish between the followings:
1. Supplementary Estimates and Revised Estimates
2. Repair and Maintenance and Replacements

| Q No 4 | 1. What amount of compensation to be paid to regular Employee in case of death and permanent Disability as per compensation Act?
2. Define following Computer Terms.
   1. Pen Drive
   2. Modem
   3. Cookie
   4. Firewall |

| Q No 5 | 1. Write Brief note on:
   1. Deposit and Contributory work
   2. Administrative Approval and Technical Sanction
2. Detail the employment/ Termination procedure to be followed in respect of Work Charged Staff. |