

Board of Departmental Examination

[Deptt. of Treasuries & Accounts]

Session : November, 2023

Paper 3 : Principles of Accounts(Without books)

Max. Marks: 100

Note:- Attempt any five questions.

Q.1

- Define Accounting. Explain main objectives of Accounting.
- Distinguish between accrual basis of accounting and cash basis of Accounting. 2X10=20

Q.2. What are accounting concepts and conventions? Name them and explain any two conventions in detail. 20

Q.3. Journalise the following transactions: 20

2020		₹
Jan 1	Started business with cash	100,000
Jan 3	Paid into Bank	50,000
Jan 5	Goods purchased for cash	30,000
Jan 8	Sold Goods to Ajay	50,000
Jan 15	Sold Goods for cash	40,000
Jan 20	Withdrew from bank for office use	20,000
Jan 22	Paid Telephone rent for one year	10,000
Jan 25	Cash Received from Ajay in full settlement of his account	48,000
Jan 30	Paid Salary to staff	50,000
Jan 30	Paid Rent	20,000

Q.4.

- What is Bank reconciliation statement? How is it prepared?
- Prepare BRS from the following Particulars.
 - Credit Balance as per Passbook on 31st March 2015 was ₹ 25,000.
 - Cheques amounting to ₹ 4000 deposited but Cheques for ₹ 2000 have ben credited in Passbook in April 2015.
 - A wrong debit of ₹ 100 appeared in Passbook.
 - Cheques amounting to ₹ 2500 were drawn on 25th March, out of which cheques of ₹ 1500 were cashed upto 31st March 2015.
 - Bank charges ₹ 25 appear in pass book not in cash book.
 - Interest collected by bank and credited in pass book ₹ 4000 not entered in cash book.

2X10=20

Q.5. Attempt any two

- Define Ledger. Why is it known as Principal book of Accounting ?
- Explain the errors which are disclosed by Trail Balance.

c) What is double entry system? Give advantages of double entry system. 2X10=20

Q. 6.

- a) Distinguish between Income and Expenditure Account and Receipt and Payment Account.
b) Give four points of conversion of Receipt and Payment Account into Income and expenditure account. 2X10=20

Q7. Explain any four.

- a) Trail Balance and methods of Preparation of T.B.
b) Outstanding Expenses with Accounting treatment in Final Account.
c) Balance Sheet.
d) Assets with types of Assets.
e) Trade Discount and Cash Discount.
f) Meaning of Account and types of Accounts. 5X4=20

Q8. On 31st March, 2002, the following trial balance was extracted from the books of Co.Z: 20

	<i>Dr. (Rs.)</i>	<i>Cr. (Rs.)</i>
Capital A/c		50,000
Plant and Machinery	80,000	
Sales		
Purchase	60,000	1,77,000
Returns	1,000	
Opening Stock	30,000	750
Discount	350	
Bank Charges	75	800
Sundry Debtors	45,000	
Sundry Creditors		
Salaries	6,800	25,000
Manufacturing Wages	10,000	
Carriage In	750	
Carriage Out	1,200	
Bad Debts Provision		525
Rent, Rates and Taxes	10,000	
Advertisements	2,000	
Cash in hand	900	
Cash in Bank	6,000	
	2,54,075	2,54,075

Prepare the final accounts for the year ended 31st March, 2002 and the Balance Sheet as on that date.
The following adjustment is required

- (i) Closing Stock Rs. 35,000
 - (ii) Depreciation of Plant at 6%
 - (iii) Bad Debts provision to be adjusted to Rs. 500
 - (iv) Interest on capital to be allowed at 5% p.a
 - (v) 2 ¹/₂% of the profits is to be carried to Reserve Fund.
- (Gross Profit Rs. 1,11,000; Net Profit Rs. 84,100; Balance Sheet Total Rs. 1,61,600).

Board of Departmental Examination, Himachal Pradesh, (Departmental Examination).

Paper No.5: Financial Rules:

November, 2023

(For Treasury Officers and District Treasury Officers)

Time allowed: 3 Hours.

Maximum Marks-100.

Note:

- i) Attempt any five questions. Question No.1 is compulsory.
- ii) Maximum marks for every question are mentioned against the question in the brackets.
- iii) Attempt all the parts of a question in a consecutive.
- iv) Only Bare Acts, Rules and Notifications are allowed in the hall.
- v) Use of normal calculator is allowed.

Q.No-1. (a) What are duties and responsibilities of Administrative Department in financial matters? Explain in detail. (12)

(b) What is the procedure for communication of sanctions? (8)

Q.No- 2. (a) What are procedures and powers of Appellate Tribunal under the Competition Act 2002? (10)

(b) Explain the procedure for attachment of property of malafide transferees under the H.P. Protection of Depositors Act 1999 ? (10)

Q.No-3. Differentiate between following:

(a) Capital and Revenue Expenditure.

(b) Advertised Tender System and Limited Tendered System.

(c) Fee and Honorarium.

(d) Permanent Post and Tenure Post. (4x5=20)

Q.No. 4. A Government Servant working as Section Officer in the Pay Matrix Level-17 (53600-170100) was promoted to the higher post of Under Secretary in the Pay Matrix Level 21(Rs. 67400-201200) on 17.4.2020. He was drawing basic pay of Rs.83600/- immediately before the date of promotion. His next date of increment on lower post was 1st July 2020. He was to superannuate from service on 31.5.2021. Fix his pay with or without option, which may be most beneficial to him. (20)

Level-17	78800	81200	83600	86100	88700	91400
Level-21	80400	82800	85300	87900	90500	93200

Q.No. 5. (a) Discuss the conditions of eligibility, conditions of subscription, rate of subscription, recovery of advance and wrongful use of advance, in terms of the provision of GPF(CS) Rules 1960. (20)

Q.No.6. (a) What are the major and minor penalties under the CCS(CCA) Rules 1965? (10)

(b) Investment, lending and borrowing by Government servants is prohibited. Discuss with reference to the Conduct Rules. (10)

Q.No.7. Calculate the Q.S., pension, family pension, commutation, retirement gratuity and leave encashment in respect of 'X' Officer who was initially appointed in the Government service on 20.9.1986 (regular). He had retired from service on 30.6.2018, after attaining the age of 58 years. He was getting basic pay of Rs.68400/- as on 1.1.2016 with DNI 1.8.2016 in the Pay Matrix Level-20 (Rs. 64500-198300). He remained under suspension for 8 month and 20 days (not to count as QS) and 25 days of overstay of joining time was treated as dies-non. At the time of retirement, total 275 days EL and 400 HPL was at his credit. The 'DA' & 'Factor' be applied as were/are applicable at relevant time. (20)

Level-20	66400	68400	70500	72600	74800	77000
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Q.No. 8. (a) What conditions, are prescribed under the FR&SR, to count service for increments? (12)

(b) What provisions exist under Office Manual for institution of suits on behalf of Government? (8)

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