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BHARAT SANCHAR NIGAM LIMITED

**Junior Accounts Officer Part II Internal Competitive
Examination against 40% Quota**

Paper-IV

Telecom Accounts-II Practical

(With Books)

Time : $2\frac{1}{2}$ Hours

Maximum Marks : 100

INSTRUCTIONS FOR CANDIDATES :

1. Candidate should read and strictly observe the instructions printed on the cover page of their answer books and on the enclosed question paper.
2. Candidate should write his/her Roll Number on the top of the first or title page of the answer book and should not write his/her name/roll no. anywhere else in the answer book.
3. All answers should be answered in English or in Hindi only.
4. In case of any doubt, discrepancy and ambiguity in the Hindi version, the English version should be treated as final.
5. Put the correct number of questions in the margin at the beginning of each answer.
6. Use of simple electronic calculator is permitted.

BHARAT SANCHAR NIGAM LIMITED
JUNIOR ACCOUNTS OFFICER EXAMINATION (PART—II)
Paper-IV Telecom Accounts—II Practical (With Books)

Total Marks : 100

Time : 2½ Hours

Instructions to the candidates :

1. Attempt any FIVE of the following questions.
 2. Question No. 1 is compulsory.
 3. Rule No. should be quoted wherever necessary.
 4. Usage of simple calculator permitted.
 5. Marks are indicated at the end of question.
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1. Write up Cash Book of 'X' Telecom division for the month of January 1999 from the following particulars. Indicate the detail head classification and close the cash book at the end of the month. (20)

Authorised cash balance Rs. 50,000

Opening balance as on 01.01.1999.

Cash	45,000
Revenue stamps	500
Imprest	55,000
Temporary Advance	60,000

National Savings Certificate pledged by a contractor Rs. 1,00,000.

A cheque dated 30.12.98 drawn for Rs. 60,000 in favour of a contractor was not delivered.

- 2.1.99 Telephone Revenue Collection
Remitted to bank on the same day
Cash 70,000
Cheques 50,000
- 4.1.99 Temporary advance SDE "M" was adjusted Rs. 10,000
- 5.1.99 Dis-honoured cheque towards telephone revenue collections for Rs. 10,000 received from back from bank
- 6.1.99 Paid supplier bill by cheque Rs. 15,000
- 11.1.99 Issued a cheque in lieu of time barred cheque Rs. 5,000
- 12.1.99 Imprest holder transferred to other unit returned his imprest Rs. 2,000
- 12.1.99 Paid LTC Bill Rs. 12,000
- 15.1.99 Paid HBA to Mr. "S" AE by cheque Rs. 1,50,000
- 15.1.99 Paid imprest to Mr. "N" JTO Rs. 2,000
- 16.1.99 Loss of cash was noticed at the close of the day and made good by cashier Rs. 500
- 19.1.99 Wife of a deceased phone mechanic returned imprest held by her husband Rs. 400
- 21.1.99 Sale proceeds of unserviceable stores received credited to revenue Rs. 7,500
- 22.1.99 Sale of tender forms Rs. 300
- 28.1.99 Adjusted Ty. Advance of Mr. "A" JTO Rs. 50,000
- 29.1.99 Recouped imprest of Mr. "B" JTO Rs. 2,000
- 30.1.99 Self cheque drawn for payment salaries to staff Rs. 4,00,000.
Gross pay 2,50,000, DA 1,25,000, HRA 36,400 and CCA 20,000

Deductions :	Rs.
Income tax	6,000
Co-operative credit	
Society dues	5,000
GPF subscription	19,000
Miscellaneous recovery	500
PLI	900

63,1400

20790

- 30.1.99 Remitted misc. cash receipts utilized to Bank by drawing cheque.

2. Post the Contractor's ledger of "c" for the month of January 99 from the following particulars and close it. (20)

(i) An amount of Rs. 10,000 was paid as advance on 09.12.98

(ii) Credit balance in the first ledger account at the end of December 1998 Rs. 9,000

(iii) The details of the work done as per the final bill paid on 29.01.1999.

(a) Earth work Rs. 25,000 ✓

(b) Bricks work Rs. 20,000 ✓

(c) Wood work Rs. 9,000 ✓

(d) Plastering work Rs. 4,500 ✓

(iv) Water was supplied by Department for items (a), (b) and (d) of (iii) above @ 1% cost of these items.

(v) Department supplied the following material.

(a) Bricks 10000 at Rs. 2,000 per 1000 bricks market rate is 2300 per 1000 bricks ✓

(b) Cement 200 bags at 100 per bag market rate is Rs. 135 per bag.

(vi) The following penalties were imposed :

(a) 5% cut for bad execution of the wood work

(b) 5% fine for delay in execution of work on final bill.

(vii) Income Tax recoverable at 2% from each bill.

(viii) Security recoverable at 5% on every payment for work done to be refunded after 6 months after completion of work.

3. (A) Calculate the amount of compensation to be recovered for damaging a telephone line, from a party with the following details. (10)

(a) Cost of stores issued for reconstruction Rs. 5,000

(b) Cost of pulling the damaged line Rs. 750 ✓

(c) Value of stores recovered which can be reused sent to stores depot Rs. 500

(d) Anticipated sale proceeds of recovered un-serviceable stores Rs. 250

(e) Cost of erection of new line Rs. 900 ✓

(f) Freight charges @ 3% Estt. charges @ 7%, storekeeping charges 6%

(B) Calculate the amount payable with the following details for the items purchased from

✓ Telecom Factory : (10)

(a) Stores purchased 5000 items @ Rs. 500 each

(b) Store keeping charges 5%

(c) Freight 2.5%

(d) Handling 0.5%

(e) Surcharge @ 7.5%

4. ✓ Comment on the following citing rules.

(a) Cashier of a SSA noticed that an amount of Rs. 500 was short in cash on the last working day of a month. The cashier stated that he would make good the amount after a week. The AO agreed to the proposal of the cashier. (5)

(b) A Unit of Chief Military, while constructing a bridge damaged Departmental property. The Accounts Officer preferred a claim of Rs. 57,000.00 for damages. (5)

(c) What are the three fold functions of Accounts Officer working in a Division? (5)

(d) Mr. X a JTO reported that he lost his imprest amount of Rs. 2,000 and it is proposed to write off. (5)

5. To control expenditure in a Telecom Engineering Division, indicate the registers to be maintained with relevant rules. (20)

✓ 6. (A) What procedure to be followed if an error or omission in the recorded expenditure of a work come to light after its accounts have been closed? (10)

(B) What are the checks to be exercised by a disbursing officer in respect of bills presented for payment? (10)
