

Bharat Sanchar Nigam Limited
(A Govt. of India Enterprise)

Junior Accounts Officer Part II Internal Competitive Examination against 40% quota
Paper III Telecom Accounts II - Theory (Without Books)

Instructions for Candidates :

1. All answers should be written in ENGLISH only or in HINDI only.
2. Answer any FIVE questions out of EIGHT questions in the question paper. Marks are indicated against each question.
3. Write your roll number on top of first page or title page of your answer book. Do not write your name anywhere in the answer book.
4. Write your answers on both sides of paper, leaving quarter margin.
5. All rough work should be done on the last page / pages of the answer book. Cancel all such rough work by drawing prominent lines across it.
6. Put the correct number of the question in the margin at the beginning of each answer.
7. Marks are liable to be deducted for numbering questions wrongly and for bad handwriting and slovenly work.
8. Relevant rules may be cited in your answer and summarized, but not produced verbatim.
9. In case of any doubt, discrepancy and ambiguity in the Hindi version, the English version should be treated as final.

Question No.	Questions	Marks
1 (a)	What are the important points to be kept in view by a disbursing officer in verifying the cash book?	10 ✓
(b)	What are standards of financial propriety governing incurring or authorizing expenditure from public funds?	10 ✓
2 (a)	Describe the procedure to be followed in divisional office for remittance within the same circle.	10
(b)	What are the principles required to be observed before allowing provisional payments of pay and allowances and leave salary?	10
3 (a)	Name the important schedules for receipt required to be attached to cash Account Current.	5
(b)	What are the registers maintained in Telecom Engineering Division office for control of expenditure on works?	5
(c)	Describe the three fold function of Accounts Officer working in Divisional Office.	6
(d)	What are the items which constitute the Cash Balance of the Divisional Office at the end of the Month?	4
4 (a)	Write short notes on the following: (1) Sale of Stores (2) Loan of stores	5 5
(b)	What do you understand by the terms unserviceable, obsolete and surplus Stores? Also describe the procedure for disposal of such stores.	10 ✓

5	(a)	What are the differences between Revised Estimate and Supplementary Estimate?	5
	(b)	What are the differences between Advance Payment and On Account Payment?	5
	(c)	What are the items which are included under Misc. foreseen and unforeseen charges and contingencies in the detailed estimate of a work?	5
	(d)	What are the projects which have to be executed though they do not show any profit?	5
6	(a)	Describe the various stages through which every work, other than building Work has to pass through.	10
	(b)	What are the terms and conditions under which cables are provided by the Telecom Engineering Division to Railway and Canal Administration?	10
		Describe the Manufacture Accounts. What are the principles for accounting the articles manufactured?	20
8		Define the following:	
	(i)	Head of a Department	2
	(ii)	Bank	2
	(iii)	Depreciation	2
	(iv)	Issue rate	2
	(v)	Liabilities	2
	(vi)	On Cost	2
	(vii)	Audit Officer	2
	(viii)	Present Value	2
	(ix)	Work	2
	(x)	Secured Advance	2