

## Solution of Ministerial Exam Paper 1 (Works Accounts)

1 (a) The works are of two kinds:-

(1) **Deposit Work**:- The works which will remain the property of the agency or person to whom the work is undertaken are called Deposit Works.

(2) **Contributory Works**:- The works which will become the property of Board/Corporation and will be maintained as such by the Board/Corporation are called contributory works

**Departmental Charges**:- Departmental charges will be levied on the total cost of the work @ 27.5 % in case of deposit works and 16% in case of contributory works as may be approved by the Board from time to time . In case work is executed by the regular staff, instead of workcharged establishment the amount of labour charges will be worked on work actually executed. The amount forwarded will be taken into account for the purpose of levy of departmental charges

Sales Tax/ GST where applicable will be levied on the total cost of completed work at the rates applicable.

1 (b). **Imprest**:- An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or Sub Divisional Officer and should invariably be discontinued when the necessity of them has passed away. The amount of imprest, should not however exceed two thousand rupees, in any case without the special sanction of the competent authority. Before granting the imprest, it would be ascertained whether the official concerned has actually lodged the necessary security deposit with the Board.

**A temporary advance** is allowed to a subordinate to make payment against vouchers already passed and for making payment to labour site at work. After making payment the account of advance is rendered like imprest but the expenditure is not recouped. It is adjusted and account closed



2 (a) **Administrative Approval**:- This term denotes the formal acceptance by the administrative authority concerned of the proposals for incurring any expenditure in the Board or to undertake a work.

2 (b) **Technical Sanction**:- This name is given to the order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Board.

2 (c) **Supervision Charges**:- This term in a relation to store, is applied ordinarily to the charges which are levied in addition to book value and charges, In respect of stock material sold or transferred and intended to cover such items of expenditure incurred on the store as do not enter their book value and are not included in the storage charges.

2 (d) **Transfer of measurement book from one office to other**

Measurement book should be transferred from one office to another in one of the following ways:-

- (a) It should be handed over personally wherever this can be conveniently done.
- (b) It should be sent by registered post.
- (c) When it is not possible to transmit by either of the above two methods, a special reliable messenger should be employed.

An acknowledgement should be obtained in all cases



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3 (a) An IUT Bill is a bill raised to settle the transactions between offices linked to two different accounting units.

An I.U.T Bill is settled by issuing a U-Cheque. U-Cheques are issued and received by a Division will be accounted for under Account Code 37.000 . When store are issued from stock to works of other Divisions, it is classified to Account Code 31 & an IUT bill will be raised against the receiving Division. After the IUT bill is received along with the attached documents , it is entered in the IUT Bill Register and sent to concerned subdivision for verification. JE/SDO verify the IUT bill with the reference to record available in their office & send the IUT Bill to the division after entering in the Register of store requisitions and IUT Bill Control Register. The Division would debit the expenditure to the appropriate head if account and convey the acceptance of IUT Bill by issuing U-Cheque. The Division issuing the store on receipt of U-Cheque enters the U-cheque in U-Cheque Book and clears the IUT Bill so raised. IUT Bill is settled in full part settlement is strictly prohibited.

3 (b) The following shall be exempted from depositing the Earnest Money:-

(a) Public Sector undertakings owned by Punjab Govt./Central Govt./other State Govt. Supplying material directly through units owned by them subject to submission of documentary evidence of Government ownership. Exemption shall not be applicable if Tender is submitted for supply of material through private unit/manufacturer.

(b) Suppliers having Permanent Earnest Money Deposit (PEMD) of Rs.25 lacs with PSPCL provided that a certificate to this effect issued by Nodal Authority i.e AO (CPC/MM ) of PSPCL, during six months immediately preceding the due date for Tender Opening and showing the Serial No./Account no. Allotted in Permanent Earnest Money Register shall be submitted by tenderors in the envelope for Earnest money.

Permanent Earnest Money Deposit shall be centralized for entire PSPCL i.e it will be valid for all offices/organizations under PSPCL.

( c ) Standardised firm/Suppliers of Proprietary items/firm supplying material under DGS & D rate Contract.



# ⑤ Model Solution of ME / P-I / S-04 / 24 (M)

## 4(a) Two Part Bids

For Works upto Rs.5 Crores

Tender shall be submitted in two parts.

Part-1 : Earnest Money

Part 2 :- Commercial, Technical Conditions and Price Bid.

The tender shall seal original or each part of the tender separately in double envelope marked as Part-1 and Part-2.

The inner envelope of each part of the tenders shall indicate the name and address of tenders to enable the tender to be returned un-opened, if it does not meet the N.I.T Requirements. The tender shall be submitted in duplicate, triplicate or quadruplicate, as desired. Other copies of the tender shall be similarly sealed and marked.

## Three Part Bids

For works exceeding Rs.5 Crores.

Tenders shall be submitted in three parts in duplicate or as specifically desired.

Part-1 Earnest Money

Part-2 Commercial, Technical Conditions (Qualifying Financial effects)

Each part shall be sealed in separate envelope duly subscribed on the envelope as Part-I, Part-II, Part-III. Envelope marked Part-1 "Earnest Money" shall be opened and if the earnest money is found in order then envelope marked Part-II "Commercial and Technical conditions qualifying Financial effects shall be opened. In case financial effects are unambiguous and without any reservations specified, only then Part-III 'Price Bid' shall be opened.

4 (b) **Negotiations:** Normally no negotiation affecting prices or basic features of NIT/Specifications shall be conducted with the tenderes after opening of tenders except under specific orders of accepting authority after the reasons to be recorded.

## 4 (c) **Rejection of Tenders**

The following types of tenders shall be rejected:-



⑥

(i) Tenders from contractors , who are black-listed or with whom business dealings are suspended by P.S.E.B.

(ii) Tenders submitted by contractors, who did not purchase a set of tendering documents/specifications as required.

(iii) Tenders submitted by a person in service under the Govt./Board or local authority.

(iv) Tenders not accompanied by the required amount of Earnest Money.

(v) Tenders received regraphically through fax/through telex.



Model Solution of ME / P-I / S-04 / 24 CM)  
CE 8/23

5(a) **IWR Initial Works Register** : It is prepared for all the works costing above Rs. <sup>5</sup> lacs in form CE-26. In this regard record is kept for all material issued, used and unused on the completion of work, It is a six part register and is to be prepared as under:-

Part I :- Upto date record of material issued, receive, cost of material, transport, labour charges etc . is kept in this part.

Part II:- In this part record of all petty items (quantity as well as value) and their cost shall be maintained.

Part III:- In this part record of measurements of work done by daily/workcharged labour and payments of their wages is kept. Bills for payment to labourers, workcharged estt. etc are passed as per progress/ measurements of recorded in this part.

Part IV:- In this part measurements of material used is recorded.

Part V:- This part is used for renewal, replacement of augmentation of work. Record of dismantled material is also kept in this part.

Part VI :- In this part report/comments of inspecting officers recorded. SDO and XEN will keep a note of inspection of work.

5 (b) **Recoveries for Private Journeys**

1. The amount receivable from the Board employees and outside parties for the use of vehicles for non-official purpose shall not be taken in reduction of expenditure on R&M of the vehicles. Such receipts from the Board employees and outside parties will be creditable to the revenue receipt heads 62.630 and 62.910 respectively.

2. Concessional rates for the use of the Board's vehicles by entitled officers are revised by Board from time to time. The latest rates per Secy PSEB Office Memo no.14820/73 dated 13.03.2012 are as under

For 200 Km	Rs 300 per month
For 400 Km	Rs 600 per month
Above 400 Km	Rs.5 Per Km

This facility ( Private Journey) is allowed in exceptional case i.e Death and accident @Rs. 3 per Km.



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If more than one Board employee travels in the same vehicle, the charges may be divided amongst them.

3. When a vehicle is used partly for private purpose and partly for Board work, the charge from each party will be fixed by the Officer incharge of the vehicle according to the circumstances of the case, the private party being charged on his share, interest , supervision and departmental charges in addition.

4. When a lorry runs empty, the charges will be debited to the work or person in whose interest the journey is performed.



## Service Rules and Regulations

Ministerial Esstt.

SESSION 04/2024

ANSWER KEY

Q1 Explain in brief the following -:

- (a)
- (i) As per Clause 2.37 of Main Service Regulations, 1972 Vol1, Part1 '**Leave Salary**' means the monthly amount paid by Board to a Board Employee on leave. A Board Employee on leave is entitled to leave salary equal to the average of the actual monthly pay earned during the ten complete months, immediately preceding the month in which leave commences or equal to the substantive pay to which board employee is entitled immediately before commencement of leave, whichever is greater.
- (ii) As per Clause 2.49 of Main Service Regulations, 1972 Vol1, Part1 '**Presumptive Pay of a post**' when used with reference to any particular Board employee means the pay to which he would be entitled if he held the post substantively and were performing the duties but it does not include special pay unless the board employee performs or discharges the work of responsibility on consideration of which the special pay was sanctioned.
- (iii) As per Clause 2.33 of Main Service Regulations, 1972 Vol1, Part1 '**Honorarium**' means a recurring or non- recurring payment granted to a board employee from the Board Funds as remuneration for special work of an occasional nature or intermittent character.
- (iv) As per Clause 5.2 of CSR VOL-II '**Compensation Pension**' means:-  
If a Government employee is selected for discharge owing to the abolition of a permanent post, he shall, unless he is appointed to another post the conditions of which are deemed by the authority competent to discharge him to be at least equal to those of his own, have the option –
- (a) of taking any compensation pension or gratuity to which he may be entitled for the service he has already rendered, or
- (b) of accepting another post or transfer to another establishment even on a lower pay, if offered and continuing to count his previous service for pension.
- (v) As per Clause 2.61 of Main Service Regulations, 1972 Vol1, Part1, '**Transfer**' means the movement of a Board Employee from one head quarter station in which he is employed to another such station, either:-
- a) To take up duties of a new post or,
- b) in consequence of a change of his headquarters.



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(b)

1. As per regulation circular 03/2006 -: The male employee (with less than two surviving) children, on his request, may be granted **paternity leave** for maximum 15 days (after commuting his 30 days half pay leave), during the confinement of his wife.
2. As per regulation circular no. 13/2007-: The period of paternity leave to start immediately from the date of delivery of his child.

(c) As per Regulation 7.2 of MSR Vol-I -: A Board **employee under suspension** shall be entitled to following payments, namely:-

- (1) a) A subsistence allowance at an amount equal to the leave salary which the board employee would have drawn if he had been on leave on half pay, and in addition dearness allowance, if admissible, on the basis of such leave salary:

Provided that where the period of suspension exceeds six months, the authority which made or is deemed to have made the order of suspension shall be competent to vary the amount of the subsistence allowance for any period subsequent to the period of the first six months as follows:-

- (i) The amount of subsistence allowance may be increased by a suitable amount not exceeding 50 percent of the subsistence allowance admissible during the period of the first six months, if, in the opinion of the said authority, the period of suspension has been prolonged for the reasons to be recorded in writing, not directly attributable to the board employee;
- (ii) the amount of subsistence allowance may be reduced by suitable amount, not exceeding 50 percent of the subsistence allowance admissible during the period of first six months, if in the opinion of the said authority, the period of suspension has been prolonged due to reasons to be recorded in writing, directly attributable to the board employee.
- (iii) The rate of dearness allowance will be based on the increased, or as the case may be, the decreased amount of subsistence allowance admissible under clauses (i) and (ii) above:

(b) Any other compensatory allowances admissible from time to time on the basis of pay of which the board employee was in receipt on the date of suspension subject to the fulfillment of other conditions laid down for the drawal of such allowances.

- (2) No Payment under sub regulation (1) shall be made unless the board employee furnishes a certificate that he is not engaged in any other employment, business, profession or vocation.



- (i) Sanction the payment of 'Counsel Fees'-:  
As per regulation 106 of 'Delegation of powers'-:

To sanction the payment of counsel fees in total settlement including munshiana in cases mentioned in delegation 105	Secretary/Legal Advisors/CE's/CAO/FA/CA&IG (V&S), Director & IR	Full Powers
	SE's	At Approved Rates
	Plant Design	Senior & Junior Advocate
	XEN's/ RE's & Dy Secy's	For Junior Advocates at approved rates

- (ii) To accept tenders for the execution of works by contract.-:  
As per regulation 58 of 'Delegation of powers' as amended Power to accept tenders for the execution of work by contract are as under -:

Open Tenders	WTM's Works Committee CE's	Full Powers 2 Crore 1 Crore
Limited Tenders	WTM's Works Committee CE's	Full Powers 80 Lakhs 40 Lakhs
Single tenders	WTM's Works Committee CE's	Full Powers 40 Lakhs 20 Lakhs

- b) As per Finance Circular 20/21, read with finance circular 06/2012 the rate of family pension in respect of **Government employees who die in harness**, during first fifteen years from the date of his death or till the Government employee would have attained the age of sixty-five had he survived, whichever period is less w.e.f 1/12/2011

Rates of family pension will be as follows:

**Rule 6.17-A(I) (In case of Death in harness)**

the pay does not exceed @ 60% of the pay  
thirty thousand rupees.

If the pay exceeds thirty thousand rupees. @ 50% of the pay, subject to minimum of Twelve Thousand Rupees.

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- c) As per Main Service Regulation no. 2.6 'Actual Travel Expenses' means the actual cost of transporting a Board Employee with his domestic servants and personal luggage including charges for ferry and other tolls, if paid and for carriage of camp equipment, if such is necessary. It does not include charges for hotel or traveller's bungalows or refreshments or for the carriage of stores or conveyances or for presents to coachmen and the like; or any allowance for such incidental losses or expenses as the breakage of crockery, wear and tear of furniture and the employment of additional domestic servants and the like.



Q3

(a) Miss Ritu would be placed in pay matrix of Level 20 Cell 1 on being promoted as Sr. Xen on 20.06.2023 i.e. 88000/-. Since she has opted old Date of increment then her basic pay on date of next increment i.e. 01.08.2023 would be 91500/- (

b) As per MSR regulation 3.2 & 3.3 following persons are exempted from production of medical certificate on first entry into board/ corporation:-

→ The board may, in individual cases, dispense with the production of a Medical Certificate and may, by general order, exempt any specified cases of Board employees from the provisions of production of medical certificate.

→ A retired Board employee reemployed immediately after retirement.

→ A temporary employee of the Board/ corporation who has already been medically examined in one office if transferred to another office without a break in his service.

→ A board employee appointed in temporary vacancy for a period not exceeding six months.

c) As per finance circular 12/2021 Mr. Govind (Pay Band 10900-34800) would be allowed two options to choose from

Option 1:- If Mr. Govind chooses the multiplication factor of 2.25 the revised pay will be fixed in grade pay of 5400 i.e.  $17960 \times 2.25 = 40410$

Option 2:- If Mr. Govind chooses the multiplication factor of 2.59 the revised pay will be fixed at level corresponding to Rs. 4700 Grade Pay i.e.  $17260 \times 2.59 = 44703$

If Mr Govind chooses the MF of 2.59 the revised pay would be fixed in the pay matrix i.e. Level 14 (as per regulation 7(v))

The revised pay will be fixed in Level corresponding to Grade Pay 4700 in pay matrix in level 14 (as per Regulation 7 (v)) = Rs 45600/-



Q4

(a) Yes, as per Finance circular 12/2005 Divorcee daughters are eligible for Family pension. Divorced/Widow daughter shall be eligible for Family pension only if she is entirely dependent on the deceased employee. There is no age restriction in case of divorced/widowed daughter who shall be eligible for family pension subject to all other conditions as prescribed.

(b) S. Baljit Singh Ji JE

Date of Retirement :- 30.04.2024

Years of service :- 01.09.1985 to 30.04.2024 = 37 years 6 months 13 days  
(period of EOL to be deducted from total service)

**Gratuity** =  $142416 (103200+39216) \times 66/4 = 23,49,864/-$  subject to maximum of Rs 20,00,000. **Hence Rs. 20,00,000.**

**Commutation** =  $51600 \times 40\% \times 8.371 \times 12 = \text{Rs. } 20,73,330 /-$

Taxable value of commutation =  $20,73,330 \times 6.67/40 = 3,45,727/-$   
(Commutation value more than 33.33% (1/3) is taxable)

**Leave encashment** =  $142416 (103200+39216) \times 300/30 =$   
**Rs. 14,24,160 /-**

Leave Encashment is exempt upto 25,00,000 w.e.f. 01.04.2023.  
(only 300 leaves at credit would be eligible for Encashment)

**Pension** =  $103200/2 = \text{Rs. } 51600 /-$  Pension is taxable as per slabs.

- It has been assumed that the basic pay is 10 months average basic pay of retiring employee.

- (c) → On the death of a subscriber the amount standing to his credit become payable to the member/ members as qualified by regulation 30 of GPF Fund Regulations 2010 where the amount has become payable before payment has been made.
- Interest shall be credited with effect from the first day of April each year on all sums credited to subscriber's account after the last day of the preceding year interest from the date of deposit up to the end of the current year or up to the last day of month in which the amount outstanding of the subscriber become payable on superannuation, death etc.
- Deposit Linked Insurance Scheme:- (1) Subject to the provisions of sub regulation(2), on the death of subscriber in service, the person or persons entitled to receive the amount standing to the credit of the deceased subscriber in the Fund shall also be entitled to an additional amount equal to the average amount standing to the credit of the deceased subscriber in the Fund during a period of thirty six months immediately preceding the date of his death subject to a maximum of ten thousand rupees. Subject to provisions of GPF Regulation 2010.



Mobile Solution of 12/11/2023

d) As per Provident Fund regulation 2010, Regulation no. 3(i), 3(m) amended vide memo no. 43 dated 30.05.2023:- **Maximum subscription** means any sums so expressed by the subscribers but not more than his emoluments subject to the condition that the sum of the monthly subscription by a subscriber during a financial year together with the amount of arrear subscriptions deposited in that financial year shall not exceed the threshold limit (at present five lakh).

**'Minimum Subscription'** means any sums so expressed by the subscriber but not less than 6% (six percent) of his emoluments.

- a) As per MSR, A women employee is eligible for maximum of 20 casual leaves during the entire calendar year. She will be eligible for 20 casual leaves during calendar year 2023 but the span of leave cannot exceed 16 days including holidays.

- b) (i) Journey to attend a departmental Enquiry.

As per regulation 41 (1) of TA Regulation Board employee who is proceeded against under Regulation 8 (2) of the PSEB (Punishment and Appeal) Regulations 1971 and is required to appear before an inquiring authority, may be treated on duty for the period so involved. If, during the course of the enquiry he is on leave, than he will be allowed travelling allowance as admissible for journey on tour subject to the condition that the amount thereof shall not exceed the amount admissible to him, had he undertaken the journey from his headquarters:

*Provided that he will not be allowed any allowance for halts on journeys or at the station from the head-quarters of the employee or from the any place where the employee might be spending his leave.*

*Provided further that it is certified by the Head of office that the journey was performed with his approval.*

- (ii) Journey to join First Appointment.

As per regulation 32 of TA regulation except as otherwise provided in the offer of appointment, no travelling Allowance is admissible to any person for the journey to join his first appointment in Board Service.

- c) During Covid times if an employee unluckily got infected with the virus he was entitled to Quarantine Leave. Employees who have tested positive for COVID-19 or their place of residence has come in the containment or buffer zone and cannot attend office, shall be granted quarantine leave for a period of maximum 30 days in provision of the Civil Service Rules.
- d) No, they cannot threaten or coerce any employee. As per regulation 8 of employee conduct regulation:-
- No Employee shall :-
- (i) Engage himself or participate in any demonstration which is prejudicial to the interests of the sovereignty and integrity of India, the security of the State, friendly relations with Foreign States, public order, decency or morality or which involves contempt of Court, defamation or incitement to an offence: or
  - (ii) resort to or in any way abet any form of strike in connection with any matter pertaining to his service or the service of any other Board employee,
  - (iii) assault, threaten, intimidate, coerse, abuse or interfere with the work of the other employees of the Board;
  - (iv) Surround, Gherao' or confine any officer or any other employee of the Board in order to make him yield to the demands.



Ans. 1 (A)

Sr.	Detail	Amount (In Rs.)
1	Total Consumption	793 Units
2	Fixed Charges $(4.82 \times 80\% = 3.86 \times 75 \times 12 \times 60) / 365 = 570.48$ say 570	570
3	Energy Charges First 100kwh $\times 60 / 30 = 200 \times 4.44 = 888$ 101-300 kwh $= 200 \times 60 / 30 = 400 \times 6.64 = 2656$ Balance $793 - 600 = 193 \times 7.75 = 1495.75$ Total $= 5039.75$ say 5040	5040
4	FCA	0
5	Subsidy as per cc41/21 w.e.f 1.11.21 = 793 units @ 2.50 per unit = 1982.50 say 1983	1983
6	Total SOP $570 + 5040 + 0 - 1983 = 3627$	3627
7	Meter Rent $11 / 30 \times 60 = 22 + \text{GST } 18\% = 3.96 = 25.96$	25.96
8	MCB rent $9 / 30 \times 60 = 18 + \text{GST } 18\% = 3.24 = 21.24$	21.24
9	ED $3627 \times 13\% = 471.51$ say 472	472
10	IDF $3627 \times 5\% = 181.35$ say 181	181
11	Municipal Tax $3627 \times 2\% = 72.54$ say 73	73
12	Cow Cess $793 \times 2 \text{ paisa} = 15.86$ say 16	16
13	Net Amount $= 570 + 5040 - 1983 + 25.96 + 21.24 + 472 + 181 + 73 + 16 = 4416.20$ rounded nearest Rs.10 say 4420	4420

Note: - After 15 days from the due date simple interest @1.5% per month or part thereof shall be charged on the gross unpaid amount

Ans. 1 (B)

**Review of security (consumption) & payment of additional security (consumption) is detailed as per regulation 11.4 of ESIM-2018 as below**

11.4.1 After release of connection, all consumers shall maintain as Security (consumption) with the PSPCL an amount equivalent to consumption charges (i.e. fixed and variable charges as applicable) for two and a half months where bi-monthly billing is applicable and one and a half month in case of monthly billing, during the period of agreement for supply of electricity.

11.4.2 Whenever spot billing is introduced for any category of consumers in any area of operation of PSPCL, the Security (consumption) shall be maintained on the basis of consumption charges for two months for bimonthly billing and one month for monthly billing categories. Excess amount of Security (consumption) in respect of existing consumers shall be refunded by the PSPCL by adjustment against any outstanding dues and/or any amount becoming due to the PSPCL immediately thereafter.

11.4.3 The PSPCL shall not be entitled to demand Security (consumption) from any consumer requiring supply of electricity through a pre-paid meter as and when such a facility is



②

Model Solution of ME/P-3/S-0929 CMJ

provided. Provided that in the case of an existing consumer who opts for supply of electricity through a pre-paid meter, the PSPCL shall refund the Security (consumption) including interest charges of such consumer by adjustment against any outstanding dues and balance amount, if any, shall be refunded through cheque to the consumer.

- 11.4.4 The adequacy of the amount of Security (consumption) in accordance with clause 1 above shall be reviewed by PSPCL after every three years (preferably after revision of tariff for the relevant year) based on the average monthly consumption for the twelve months period from April to March of the previous year except for HT/EHT consumers in whose case review of Security (consumption) shall be carried out annually.

In case of new connection less than one year old, the first review shall be carried out only after 12 months consumption from April to March is available with PSPCL.

**11.5 Notice for Additional Security (consumption)**

- 11.5.1 Based on a review as per clause 4 above, demand for shortfall or refund of excess Security (consumption) shall be affected by PSPCL from/to the consumer.

Provided, however, that if the Security (consumption) payable by the consumer is short or excess by not more than 10% of the existing Security (consumption), no action shall be taken.

- 11.5.2 If the Security (consumption) payable by a consumer after review as per clause 4 is found to be short by more than 10% of the existing Security (consumption), PSPCL shall refund the excess amount to such consumer by adjustment against any outstanding dues and/or any amount becoming due to PSPCL immediately thereafter.

- 11.5.3 Where the consumer is required to pay the additional Security (consumption), PSPCL shall issue to the consumer a separate notice cum bill specifying the amount payable along with supporting calculations.

- 11.5.4 The consumer shall be liable to pay the additional Security (consumption) within thirty (30) days from the date of service of the notice.

- 11.5.5 In the event of any delay in payment, the consumer shall for the actual period of default pay interest thereon at the SBI's base rate prevalent on first of April of the relevant year plus 2% without prejudice to the PSPCL's right to disconnect supply of electricity.

- 11.5.6 In case, demand for additional security (consumption) is included in the current energy bill instead of separate notice cum bill as mentioned in clause 7, then PSPCL shall not be authorized to take punitive actions as provided in clause 9 above and Regulation 16.5.5 of the Supply Code-2014.



③

## Model Solution of M&amp;P-3/S-04/24/44

Ans. 2 (A)

As per ESIM 6.1 Calculation of Load is as under

	COUNT	CALCULATION	Load ( in Watt)
Lamp and tubes	39	40 watt (half to be counted) $39/2=19.5$ say $20*40=800$	800
Fan	14	60 watt (one third to be counted) $14/3=4.66$ say $5*60=300$	300
Wall Socket 5 Amp	25	60 watt (one fourth to be counted) $25/4=6.25$ say $7*60=420$	420
Power socket (Single Phase)	5	1000 watts ( one fourth to be counted)= $5/4=1.25$ say $2*1000=2000$	2000
AC	5	2500 watts (half to be counted)= $5/2=2.5$ say $3*2500=7500$	7500
Moter $\frac{1}{2}$ BHP	2	1 bhp 746 watt so $746/2*2=746$	746
		Total Load	11766 watt say 11.766kw

Ans. 2 (B)

As per Memo No 73-79/Sr-91/Loose/regulation Dated 21-04-23, Electric Connections under the NRS Category with energy charges of Rs. 6.00/kvah without any fixed charges are to be released to the EV Charging Stations in accordance with the Tariff Structure for FY 2022-23 as per tariff order issued by Hon'ble PSERC and circulated by PSPCL.

For release of Electric Connection to EV charging station in the premises of Petrol Pump, Separate connection under NRS Category as per the following Supply Code regulation may be released.

**6.5.4** A tenant/lawful occupier of the premises, in which an NRS/industrial/domestic connection already exists, shall have to seek a separate connection, with the consent of the owner, to carry out any commercial/ industrial activity permitted under law by duly separating the portion of the premises. While giving its consent, the owner shall undertake in the form of an affidavit duly attested by Notary Public that the owner shall clear all the liabilities in case the tenant leaves the premises without paying the distribution licensee's dues.

The Portion where EV station is to be installed is required to be duly separated electrically. Petrol pumps will be allowed to setup charging stations subject to charging station areas qualifying fire & safety standard norms of relevant authorities under relevant acts/rules. For Separation of Open Land of Petrol Pumps, temporary or permanent demarcation can be done so that area is earmarked for EV Station exclusively. Further on similar lines, EV Station Connections in other premises such as residential complexes, parking lots, open portions of Government building complexes and sp on may be released.



Ans. 2 (A)

As per ESIM 6.1 Calculation of Load is as under

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Lamp and tubes	39	40 watt (half to be counted) $39/2=19.5$ say $20*40=800$	800
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Wall Socket 5 Amp	25	60 watt (one fourth to be counted) $25/4=6.25$ say $7*60=420$	420
Power socket (Single Phase)	5	1000 watts ( one fourth to be counted)= $5/4=1.25$ say $2*1000=2000$	2000
AC	5	2500 watts (half to be counted)= $5/2=2.5$ say $3*2500=7500$	7500
Moter $\frac{1}{2}$ BHP	2	1 bhp 746 watt so $746/2*2=746$	746
		Total Load	11766 watt say 11.766kw

Ans. 2 (B)

As per Memo No 73-79/Sr-91/Loose/regulation Dated 21-04-23, Electric Connections under the NRS Category with energy charges of Rs. 6.00/kvah without any fixed charges are to be released to the EV Charging Stations in accordance with the Tariff Structure for FY 2022-23 as per tariff order issued by Hon'ble PSERC and circulated by PSPCL.

For release of Electric Connection to EV charging station in the premises of Petrol Pump, Separate connection under NRS Category as per the following Supply Code regulation may be released.

**6.5.4** A tenant/lawful occupier of the premises, in which an NRS/industrial/domestic connection already exists, shall have to seek a separate connection, with the consent of the owner, to carry out any commercial/ industrial activity permitted under law by duly separating the portion of the premises. While giving its consent, the owner shall undertake in the form of an affidavit duly attested by Notary Public that the owner shall clear all the liabilities in case the tenant leaves the premises without paying the distribution licensee's dues.

The Portion where EV station is to be installed is required to be duly separated electrically. Petrol pumps will be allowed to setup charging stations subject to charging station areas qualifying fire & safety standard norms of relevant authorities under relevant acts/rules. For Separation of Open Land of Petrol Pumps, temporary or permanent demarcation can be done so that area is earmarked for EV Station exclusively. Further on similar lines, EV Station Connections in other premises such as residential complexes, parking lots, open portions of Government building complexes and sp on may be released.



Model Solution of 12th JISB/2019  
Ans. 2 (C)

As per Memo No 1097/1101/DD/SR-27 Dated 30-05-19 , Memo No 1105/09 Dated 10-06-19 & 360-364/SR-27/Loose Dated 20-07-23 The Electric installation (LT and 11KV) in case of Govt. and Govt. Recognized Educational Institutes can be shifted at the PSPCL's cost if the Shifting is warranted from consideration of safety to human beings. Dy.CE/SEs (DS) will be competent to approve such shifting. It is explicitly mentioned that the electric installation (LT & 11KV) in case of Govt. & Govt. Recognized Educational Institutions can be shifted at the PSPCL cost. It is directed by higher authorities that in future also no new line crossing over the premises of Educational Institutions shall be erected for the safety of human beings and children.

Ans. 2 (D)

The owner or occupier of a premises requiring new connection or additional load/demand having total load/demand including additional load/demand, if any, not exceeding 50kW/kVA for Domestic, Non Residential, Industrial, Bulk Supply, AP High Tech/High Density Farming and Compost plants/ solid waste management plants shall submit an application on the prescribed A&A form along with requisite documents, processing fee, Security (consumption), Security (meter) and Service Connection Charges as approved by the Commission. No separate demand notice shall be issued to such applicant/consumer and connection shall be released within time period specified in these regulations from the date of receipt of application complete in all respect.

As per above, the A&A form are to be deposited from the consumer along with all requisite documents and charges.

Ans. 3 (A)

As per ESIM section 94 the following officers are competent to waive off the recovery of amount of surcharge levied in respect of payment of energy bills provided the same is not due to the fault on the part of the consumer:-

S.No.	To whom delegated	Extent of Delegation
1.	Sr.XEN/ASE(DS)	Rs.50/- in each case
2.	SE/Dy.CE(DS)	Rs.200/- in each case
3.	CE/EIC(DS)	Rs.1,000/- in each case
4.	Director /Incharge Commercial	Rs.10,000/- in each case
5.	Director(Comml) in consultation with Director F&A.	Above Rs.10,000/- in each case.

Ans. 3 (B)

As per commercial circular number 20/2023 issued on 16.5.2023 following instructions and tariff will be applicable during 16.5.2023 to 31.3.2024 on Large Supply, Medium supply or Small power consumer who opts for use of electricity exclusively during Night hours. Hon'ble PSERC in Tariff Order for FY 2023-24 has decided special reduced tariff for industrial consumers who opt to use electricity during night hours i.e. from 10.00 PM to 06.00 AM (next day) with the provision of consumption of electricity from 06:00 AM to 10:00 AM at normal tariff rate for FY 2021-22. The Commission has also retained the provision of allowing 10% of total units consumed during the night hours (10:00 PM to 06:00 AM the next day) to be availed during the period from 10:00 AM to 10:00 PM.

The Tariff for use of electricity exclusively during night shall be as under:-

IND	Description	Energy Charges (Rs./KVAH)	Fixed Charges (Rs./KVA/Month)
LS	10:00 PM to 06:00 AM (next day)	5.24	50% of the charges specified for the relevant category
	06:00 AM to 10:00 AM	Normal rates as applicable to the respective category under relevant Schedule	
MS	10:00 PM to 06:00 AM (next day)	5.24	
	06:00 AM to 10:00 AM	6.10	
SP	10:00 PM to 06:00 AM (next day)	5.24	
	06:00 AM to 10:00 AM	5.67	



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Model Solution of M&E PP-3/S-04/24/44

Note: In addition to the Energy Charge, Fuel Cost Adjustment (FCA) charge for the relevant period shall be applicable in accordance with condition 8 of General Conditions of Tariff.

Other conditions shall be as under:

- i) TOD rebate shall not be allowed on the reduced tariff under this category, as the tariff rate is already reduced.
- ii) A maximum of 10% of total units consumed during night hours (10:00 PM to 06:00 A.M. Next day) in a billing period can be availed during the period of 10.00 AM to 10.00 PM. However, TOD surcharge, as applicable, shall be chargeable for the consumption, if any, During the peak hours.
- iii) In case the consumer exceeds the % age specified in condition no. (ii) above during any billing month, then fixed charge and energy charges for the entire energy consumption during the relevant billing month shall be billed as per normal tariff applicable to the respective category.
- iv) This tariff shall be applicable if the consumer opts to be so charged in place of normal tariff by using electricity exclusively during night hours as above. The option can be exercised to switch over from normal tariff to exclusive night time tariff by giving not less than one month's notice in writing.
- v) Other terms and conditions shall remain the same as applicable to the respective categories as per the relevant Schedule of Tariffs.

### Ans. 3 (C)

As per latest instructions DS Consumers shall be allowed to extend their load under VDS up-to 100% of the existing load subject to the condition that the total load after extension does not exceed 100KW/KVA.

Service Connection charges @ 50% of the charges determined by PSERC for the above mentioned categories of consumers shall be allowed and Security (at full rates) shall be recoverable for the extended load only. However, the total load including extension shall be considered for the purpose of determining slab rate of service connection charges and rate of Security.



As per General Condition of tariff Bulk Supply tariff applies to the followings

1. General or mixed loads exceeding 10 kW to MES, Defence Establishments, Railways, Central PWD institutions, Irrigation Head works, Jails, Police/Para Military Establishments/Colonies and Govt. Hospitals/ Medical Colleges/Govt. Educational Institutions having mixed load subject to a minimum of 25% domestic load and motive/Industrial load not exceeding 50%, where further distribution will be undertaken by the consumer.
2. General or mixed loads exceeding 10 kW to all private educational institutes/ universities/ colleges/ hospitals etc. having mixed load subject to a minimum of 25% domestic load and motive/Industrial load not exceeding 50%, for their own use and to run the affairs connected with the functions of such educational institutes/ universities/ colleges/ hospitals etc. provided the entire LD system has been laid at the cost of the consumer.
3. However, institutions/Installations having DS load less than 25% will be covered under relevant NRS Schedule of Tariff. Where motive/Industrial load of any installation exceeds 50% of the total load, such an installation will be charged applicable industrial tariff.

**Ans. 4 (B)**

As defined in ESIM 92 RECOVERY OF ARREARS FROM DEFAULTING CONSUMERS is to be done as under

- 1 Disconnection of supply of electric energy to a consumer who defaults in making payment of the electric bills is not an end in itself but is only the first step towards not only arresting further accumulation of arrears but even forcing him to make the payment. However, all out efforts shall be made to recover the amount and such efforts shall not be relaxed unless the recovery is actually affected.
- 2 If a disconnected consumer does not seek reconnection within a period of one month, the meter shall be removed and security consumption shall be adjusted against the defaulting amount. The service line must not be allowed to remain idle for more than 6 months. However, where SE/Dy.CE (DS) gives approval in writing that there is a definite possibility of connection being reconnected, the service line and equipment be allowed to remain in position beyond six months but not beyond one year.
- 3 The disconnected consumers who are defaulters of PSPCL may sell their premises /property without any intimation to PSPCL. If this happens, the chances of recovery of



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Model Solution of ME(P-3/S-04/24/LN)

defaulting amount become remote. Therefore, it is desirable that the field officers may intimate the revenue authorities like SDM/Tehsildar regarding the amount to be paid by the consumer to the PSPCL so that if any transaction regarding sale or purchase of the property takes place, the revenue authorities may be in a position to recover the outstanding amount due to the PSPCL at the time of such a sale or purchase and pass on to PSPCL. Compliance of these instructions need to be monitored by Sr. field officers and in case it is noticed that the Sub divisional Officers/ Officials have not taken due care in informing the revenue authorities, then in that case, if recovery is not possible due to sale/purchase of the premises/property, the said amount would be recoverable from the officer/official responsible for not intimating to the revenue authorities.



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Model Solution of M&P 3/8-04/24 CM

Ans. (5)

As per electricity act section 135 amount recoverable from consumer is as under:-

### Calculation for NRS Load

Connected load found during checking = L = 2.50KW

No. of working days per month = D = 25

Use of supply Hours per day = H = 12

Demand Factor = F = 40%

Units per month as per LDHF =  $2.50 \times 25 \times 12 \times 40 = 30000 / 100 = 300$  units

Amount of theft for NRS Connected Load

Detail	Calculation	Amount
Fixed Charges	$2.50 \times 80\% = 2 \times 70 \times 12 \times 2$ (at double rate)	3360
Energy Charges	$100 \times 6.91 = 691$ $200 \times 7.17 = 1434$ Total for 300 units = $691 + 1434 = 2125$ For one year at double rate $2125 \times 2 \times 12 = 51000$	51000
ED	$3360 + 51000 = 54360 @ 13\% = 7066.80$ say 7067	7067
IDF	$3360 + 51000 = 54360 @ 5\% = 2718$	2718
MT	$3360 + 51000 = 54360 @ 2\% = 1087.20$ say 1087	1087

### Calculation for Domestic Load

Connected load found during checking = L = 5.50 KW

No. of working days per month = D = 30

Use of supply Hours per day = H = 8

Demand Factor = F = 30%

Units per month as per LDHF =  $5.50 \times 30 \times 8 \times 30 = 39600 / 100 = 396$  units

Amount of theft for Domestic Connected Load

Detail	Calculation	Amount
Fixed Charges	$5.50 \times 80\% = 4.4 \times 75 \times 12 \times 2$ (at double rate)	7920
Energy Charges	$100 \times 4.44 = 444$ $200 \times 6.64 = 1328$ $96 \times 7.75 = 744$ Total for 396 units = $444 + 1328 + 744 = 2516$ For one year at double rate $2516 \times 2 \times 12 = 60384$	60384
ED	$7920 + 60384 = 68304 @ 13\% = 8879.52$ say 8880	8880
IDF	$7920 + 60384 = 68304 @ 5\% = 3415.20$ say 3415	3415
MT	$7920 + 60384 = 68304 @ 2\% = 1366.08$ say 1366	1366



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Model Solution of ME/P-3/S-04/24(M)

Calculations for Amount recoverable for Theft

Details	Fixed Charges	Energy Charges	ED	IDF	MT	Total
NRS Load (1)	3,360	51,000	7,067	2,718	1,087	65,232
Domestic Load (2)	7,920	60,384	8,880	3,415	1,366	81,965
Gross Amount Assessed (1)+(2)	11,280	1,11,384	15,947	6,133	2,453	1,47,197
Less:- Last one year billed Amount	2,880	18,000	2,714	1,044	418	25,056
Net Amount (a)	8,400	93,384	13,233	5,089	2,035	1,22,141
Recoverable Cost of Meter as meter is tempered (b)						900
GST on Meter cost @18% (rounded) (c)						162
Load Surcharge for Excess Load $2.50+5.50=8.00$ - SL $5.00= 3.00\text{kw}$ @1000 per KW=3000 (d)						3,000
RCO fees with GST @18% as Connection is to be disconnected $250+45$ (e)						295
Amount Recoverable as Theft Compensation =a+b+c+d+e= $122141+900+162+3000+295$						1,26,498
Compounding Charges as Notified by the Govt. of Pb. under section 152 of the Act vide Notification No. 1/27/05-EB (PR)/204 dt. 22.3.06 @3000/- per KW On Sanction Load = $3000*5=15000$						15,000



Solution-1 (A)

Bank Reconciliation Statement of Mr. Vinod as on March 31, 2017

	Particulars		
1.	Balance as per cash book	50,000	
2.	Cheques issued but not presented for payment	6,000	
3.	Dividends collected by the bank	8,000	
4.	Cheque deposited but not credited by the bank		6,000
5.	Bank charges debited by the bank		400
6.	Balance as per passbook.		57,600
		64,000	64,000



Solution-1 (B)

**Books of Mehra and Sons  
Journal**

Date	Particulars	L.F	Debit Amount (Rs)	Credit Amount (Rs.)
2016 Oct.01 Oct. 01	Machine A/c Dr. To Bank a/c (Purchased machine for Rs. 1,80,000)		1,80,000 20,000	1,80,000
	Machine A/c Dr. To Bank A/c (Expenses incurred on installation)			20,000
2017 March. 31	Depreciation A/c Dr. To Machine a/c (Depreciation charged on machine)		10,000	10,000
March.31	Profit & loss A/c Dr. To Depreciation A/c (Depreciation debited to profit and loss account)		10,000	10,000
2018 March 31	Depreciation A/c Dr. To Machine a/c (Depreciation charged on machine)		20,000	20,000
March.31	Profit & loss A/c Dr. To Depreciation A/c (Depreciation debited to profit and loss account)		20,000	20,000
2019 March 31	Depreciation A/c Dr. To Machine a/c (Depreciation charged on machine)		20,000	20,000
March.31	Profit & loss A/c Dr. To Depreciation A/c (Depreciation debited to profit and loss account)		20,000	20,000

**Books of M/s Mehra and Sons  
Machine Account**

Dr.				Cr.			
Date	Particulars	J.F	Amt. (Rs.)	Date	Particulars	J.F	Amt. (Rs.)
2016 Oct. 01 Oct. 01	Bank Bank (Installation expenses)		1,80,000 20,000	2017 Mar.31 Mar.31	Depreciation (for 6 months) balance c/d		10,000 1,90,000
2017 Apr. 01	Balance b/d		2,00,000 1,90,000	2018 Mar.31	Depreciation Balance c/d		20,000 1,70,000
2018 Apr. 01	Balance b/d		1,90,000 1,70,000	2019 Mar.31	Depreciation Balance c/d		1,90,000 20,000 1,50,000 1,70,000
			1,70,000				



# Model Solution of M.E/P-4/S-04/24(M)

Depreciation account							
Dr.				Cr.			
Date	Particulars	J.F	Amt. (Rs.)	Date	Particulars	J.F	Amt. (Rs.)
2017 Mar.31	Machine		10,000	2017 Mar.31	Profit & Loss		10,000
			10,000				10,000
2018 Mar.31	Machine		20,000	2018 Mar.31	Profit & Loss		20,000
			20,000				20,000
2019 Mar.31	Machine		20,000	2019 Mar.31	Profit & Loss		20,000
			20,000				20,000

## Working Note

- (1) Calculation of original cost of the machine (Rs.)
 

Purchase cost	1,80,000
Add installation cost	<u>20,000</u>
Original cost	2,00,000
- (2) Depreciation expense = 10% of Rs. 2,00,000 every year  
= Rs. 20,000 p.a
- (3) During the year 2016 depreciation shall be charged only for 6 months, as acquisition date is October 01, 2016 i.e. the asset is used only for 6 months during the year 2016-17
- (4) Depreciation (2016-17) = Rs. 20,000 x  $\frac{6}{12}$  = Rs. 10,000



# Model Solution of ME/P-4/S-04/24(GW)

## Solution-2 (A)

(i)

Maresh's A/c	Dr.	1,000	
Suspense A/c	Dr.	3,000	
	To Mohit's A/c		4,000
(Cash received from Mohit Rs. 4,000 wrongly posted to Maresh as Rs. 1,000. now rectified)			

(ii)

Arnav's A/c	Dr.	6,000	
	To Bank A/c		5,800
	To Discount allowed A/c		200
(Cheque received from Arnav for Rs. 5,800 in full settlement of his account of Rs. 6,000 dishonoured but no entry made in books, now rectified)			

(iii)

Khanna's A/c	Dr.	800	
	To Bad debts recovered A/c		800
(Bad debts recovered wrongly credited to Khanna's account, now rectified)			

(iv)

Manav's A/c	Dr.	7000	
	To Purchases A/c		2000
	To Sales A/c		5000
(Credit sales to Manav Rs. 5000 wrongly recorded through purchases book as Rs. 2000 now rectified)			

(v)

Purchases A/c	Dr.	1000	
	To Suspense A/c		1000
(Purchases book undercast by Rs. 1000)			

(vi)

Repairs A/c	Dr.	1600	
	To Machinery A/c		1000
	To Suspense A/c		600
(Repairs on machinery Rs. 1600 wrongly debited to machinery account as Rs. 1000 now rectified)			

(vii)

Sales Return A/c	Dr.	3000	
	To Nathu's A/c		3000
(Sales return from Nathu not recorded)			



# Model Solution of H.E/P-4/S-04/24(LM)

## Suspense Account

Dr.				Cr.			
Date	Particulars	J.F	Amnt. (Rs.)	Date	Particulars	J.F	Amnt. (Rs.)
	Difference as per trial balance		16,000		Purchases		1,000
	Mohit		3,000		Repairs		600
			19,000		Balance c/d		17,400
							19,000



### Timing Differences

When a business compares the balance of its cash book with the balance shown by the bank passbook, there is often a difference, which is caused by the time gap in recording the transactions relating either to payments or receipts. The factors affecting time gap includes :

#### (a) Cheques issued by the bank but not yet presented for payment

When cheques are issued by the firm to suppliers or creditors of the firm, these are immediately entered on the credit side of the cash book. However, the receiving party may not present the cheque to the bank for payment immediately. The bank will debit the firm's account only when these cheques are actually paid by the bank. Hence, there is a time lag between the issue of a cheque and its presentation to the bank which may cause the difference between the two balances.

#### (b) Cheques paid into the bank but not yet collected

When firm receives cheques from its customers (debtors), they are immediately recorded in the debit side of the cash book. This increases the bank balance as per the cash book. However, the bank credits the customer account only when the amount of cheques are actually realised. The clearing of cheques generally takes few days especially in case of outstation cheques or when the cheques are paid-in at a bank branch other than the one at which the account of the firm is maintained. This leads to a cause of difference between the bank balance shown by the cash book and the balance shown by the bank passbook.

#### (c) Direct debits made by the bank on behalf of the customer

Sometimes, the bank deducts amount for various services from the account without the firm's knowledge. The firm comes to know about it only when the bank statement arrives. Examples of such deductions include: cheque collection charges, incidental charges, interest on overdraft, unpaid cheques deducted by the bank – i.e., stopped or bounced, etc. As a result, the balance as per passbook will be less than the balance as per cash book.

#### (d) Amounts directly deposited in the bank account

There are instances when debtors (customers) directly deposits money into firm's bank account. But, the firm does not receive the intimation from any source till it receives the bank statement. In this case, the bank records the receipts in the firm's account at the bank but the same is not recorded in the firm's cash book. As a result, the balance shown in the bank passbook will be more than the balance shown in the firm's cash book.

#### (e) Interest and dividends collected by the bank

When the bank collects interest and dividend on behalf of the customer, then these are immediately credited to the customers account. But the firm will know about these transactions and record the same in the cash book only when it receives a bank statement. Till then the balances as per the cash book and passbook will differ.



*(f) Direct payments made by the bank on behalf of the customers*

Sometimes the customers give standing instructions to the bank to make some payment regularly on stated days to the third parties. For example, telephone bills, insurance premium, rent, taxes, etc. are directly paid by the bank on behalf of the customer and debited to the account. As a result, the balance as per the bank passbook would be less than the one shown in the cash book.

*(g) Cheques deposited/bills discounted dishonoured*

If a cheque deposited by the firm is dishonoured or a bill of exchange drawn by the business firm is discounted with the bank is dishonoured on the date of maturity, the same is debited to customer's account by the bank. As this information is not available to the firm immediately, there will be no entry in the firm's cash book regarding the above items. This will be known to the firm when it receives a statement from the bank. As a result, the balance as per the passbook would be less than the cash book balance.





ਬੈਂਕ ਦੁਆਰਾ ਸੰਗ੍ਰਹਿਤ ਕੀਤੇ ਗਏ ਬਿਆਜ ਅਤੇ ਡਿਵੀਡੈਂਡ ਜਦੋਂ ਬੈਂਕ ਗਾਹਕ ਦੀ ਥਾਂ ਬਿਆਜ ਅਤੇ ਡਿਵੀਡੈਂਡ ਇਕੱਤਰ ਕਰਦਾ ਹੈ  
, ਤਾਂ ਇਹਨਾਂ ਨੂੰ ਤੁਰੰਤ ਗਾਹਕ ਦੇ ਖਾਤੇ ਵਿੱਚ ਕਰੈਡਿਟ ਕਰ ਲਿਆ ਜਾਂਦਾ ਹੈ। ਪਰ ਕੰਪਨੀ ਨੂੰ ਇਹ ਲੈਣ-  
ਦੇਣ ਬਾਰੇ ਤਦੋਂ ਹੀ ਪਤਾ ਲੱਗਦਾ ਹੈ ਜਦੋਂ ਉਹ ਬੈਂਕ ਸਟੇਟਮੈਂਟ ਪ੍ਰਾਪਤ ਕਰਦੀ ਹੈ। ਤਦ ਤੱਕ,  
ਕੈਸ਼ਬੁੱਕ ਅਤੇ ਪਾਸਬੁੱਕ ਦੇ ਅਨੁਸਾਰ ਬੈਲੈਂਸ ਵੱਖ ਹੋਣਗੇ।

(f)

ਗਾਹਕ ਦੀ ਥਾਂ ਬੈਂਕ ਦੁਆਰਾ ਕੀਤੇ ਗਏ ਸਿੱਧੇ ਭੁਗਤਾਨ ਕਈ ਵਾਰ ਗਾਹਕ ਬੈਂਕ ਨੂੰ ਖੜੇ ਹੁਕਮ ਦਿੰਦੇ ਹਨ ਕਿ ਕੁਝ ਭੁਗਤਾਨ ਨਿਯਮਿਤ  
ਤੌਰ 'ਤੇ ਕਦੇ-ਕਦੇ ਤੀਜੀ ਪਾਰਟੀਆਂ ਨੂੰ ਕੀਤੇ ਜਾਣ। ਉਦਾਹਰਨ ਵਜੋਂ, ਟੈਲੀਫੋਨ ਬਿੱਲ, ਬੀਮਾ ਪ੍ਰੀਮੀਅਮ, ਕਿਰਾਇਆ,  
ਟੈਕਸ, ਆਦਿ ਸਿੱਧੇ ਤੌਰ  
'ਤੇ ਬੈਂਕ ਦੁਆਰਾ ਗਾਹਕ ਦੀ ਥਾਂ ਭੁਗਤਾਨ ਕੀਤੇ ਜਾਂਦੇ ਹਨ ਅਤੇ ਖਾਤੇ ਨੂੰ ਡੈਬਿਟ ਕਰ ਦਿੱਤਾ ਜਾਂਦਾ ਹੈ। ਇਸ ਨਤੀਜੇ ਵਜੋਂ,  
ਬੈਂਕ ਪਾਸਬੁੱਕ ਦੇ ਅਨੁਸਾਰ ਬੈਲੈਂਸ ਕੈਸ਼ਬੁੱਕ ਦੇ ਅਨੁਸਾਰ ਬੈਲੈਂਸ ਤੋਂ ਘੱਟ ਹੋਵੇਗਾ।

(g) ਜਮ੍ਹਾਂ ਕੀਤੇ ਚੈਕ /

ਡਿਸਕਾਊਂਟ ਕੀਤੇ ਬਿੱਲ ਰੱਦ ਹੋਣਗੇ ਜੇ ਕਰਕੰਪਨੀ ਦੁਆਰਾ ਜਮ੍ਹਾਂ ਕੀਤਾ ਚੈਕ ਰੱਦ ਕਰ ਦਿੱਤਾ ਜਾਂਦਾ ਹੈ ਜਾਂ ਕੰਪਨੀ ਦੁਆਰਾ ਖਿੱਚ  
ਗਿਆ ਬਿਲ ਆਫ ਐਕਸਚੇਂਜ ਬੈਂਕ ਦੁਆਰਾ ਡਿਸਕਾਊਂਟ ਕੀਤਾ ਗਿਆ ਹੈ, ਉਹ ਮੈਚਿਊਰਟੀ ਦੇ ਦਿਨ ਰੱਦ ਹੋ ਜਾਂਦਾ ਹੈ,  
ਇਸ ਨੂੰ ਬੈਂਕ ਦੁਆਰਾ ਗਾਹਕ ਦੇ ਖਾਤੇ ਵਿੱਚ ਡੈਬਿਟ ਕੀਤਾ ਜਾਂਦਾ ਹੈ। ਜਦੋਂ ਤੱਕ ਕੰਪਨੀ ਨੂੰ ਇਸ ਸੂਚਨਾ ਪ੍ਰਾਪਤ ਨਹੀਂ ਹੁੰਦੀ,  
ਦੇ ਬਾਰੇ ਕੰਪਨੀ ਦੇ ਕੈਸ਼ਬੁੱਕ ਵਿੱਚ ਕੋਈ ਐਂਟਰੀ ਨਹੀਂ ਹੋਵੇਗੀ। ਇਹ ਕੰਪਨੀ ਨੂੰ ਬੈਂਕ ਤੋਂ ਸਟੇਟਮੈਂਟ ਪ੍ਰਾਪਤ ਹੋਣ  
ਤਾ ਲੱਗਦਾ ਹੈ। ਇਸ ਨਤੀਜੇ ਵਜੋਂ, ਪਾਸਬੁੱਕ ਦੇ ਅਨੁਸਾਰ ਬੈਲੈਂਸ ਕੈਸ਼ਬੁੱਕ ਦੇ ਬੈਲੈਂਸ ਤੋਂ ਘੱਟ ਹੋਵੇਗਾ।



### Solution-3

#### Trading and Profit and Loss Account for the year ended March 31, 2017

Dr.		Cr.	
Expenses/Losses	Amount (Rs.)	Revenues/Gains	Amount (Rs.)
Opening stock	15,310	Sales: 2,56,000	
Purchases 82,400		Less return (4,000)	2,52,000
Less returns (2400)	80,000		
Factory rent	18,000	Closing stock	25,400
Custom Duty	11,500		
Coal, gas, power	6,000		
Wages and salary	36,600		
Production expenses	2,600		
Carriage	8,700		
Gross profit c/d	98,690		2,77,400
	2,77,400		
Discount (Dr.)	7,500	Gross profit b/d	98,690
Bad debts	5,850	Commission	1,200
Administrative expenses	5,000	Bad debts recovered	2,000
Depreciation	4,200	Apprenticeship premium	4,800
Charity	500		
Bank charges	180		
Establishment expenses	3,600		
Interest on loan	3,000		
Net profit	76,860		1,06,690
(Transferred to capital account)	1,06,690		

#### Balance sheet as at March 31, 2017

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Sales tax collected	2,000	Cash balance	4,460
Sundry creditors	12,000	Bank Balance	4,000
Loan	25,000	Sundry Debtors	57,000
Capital 2,50,000		Closing stock	25,400
Add Net profit 76,860		Leasehold building	1,50,000
3,26,860		Plant	42,000
		Patents	10,000
Less Drawings (48000)	2,78,860	Goodwill <i>Trademark</i>	5,000
		<del>Trade mark</del> <i>Goodwill</i>	20,000
	3,17,860		3,17,860



**(a) V-lookup Function of Excel****VLOOKUP Function:**

The VLOOKUP (Vertical Lookup) function in Excel is used to search for a specific value in the first column of a table and return a value in the same row from a specified column. It is particularly useful for looking up and retrieving data from large tables.

**Syntax:**

=VLOOKUP(lookup\_value, table\_array, col\_index\_num, [range\_lookup])

- **lookup\_value:** The value you want to search for.
- **table\_array:** The range of cells that contains the data.
- **col\_index\_num:** The column number in the table from which to retrieve the value.
- **range\_lookup:** Optional; TRUE for approximate match, FALSE for exact match.

**Example:** To find the price of an item based on its code, you can use VLOOKUP if the item code is in the first column and the price is in the second column of your table.

---

**(b) What is Use of Web Browser. Name any 3 Web Browsers****Use of Web Browser:**

A web browser is a software application used to access and view websites. It allows users to retrieve, present, and traverse information on the World Wide Web. Browsers interpret and display HTML files, images, and other web resources.

**10 Web Browsers:**

1. Google Chrome
  2. Mozilla Firefox
  3. Microsoft Edge
  4. Safari
  5. Opera
  6. Brave
  7. Internet Explorer
  8. Vivaldi
  9. Tor Browser
  10. UC Browser
- 

**(c) What are Main Components of Computer****Main Components of Computer:**



2

## Model Solution of MEP-4/S-04/24(M)

1. **Central Processing Unit (CPU):** The brain of the computer, responsible for processing instructions and performing calculations.
  2. **Memory (RAM):** Temporary storage that the CPU uses to store data and instructions that are currently being used.
  3. **Motherboard:** The main circuit board that connects and communicates between all components of the computer.
  4. **Storage (Hard Drive/SSD):** Long-term storage for the operating system, software, and data files.
  5. **Power Supply Unit (PSU):** Provides power to all components of the computer.
  6. **Input Devices:** Devices used to input data into the computer (e.g., keyboard, mouse).
  7. **Output Devices:** Devices that output data from the computer (e.g., monitor, printer).
  8. **Graphics Processing Unit (GPU):** Handles rendering of images, videos, and animations.
  9. **Cooling System:** Maintains optimal temperature for the computer components, usually through fans or liquid cooling.
- 

### (d) Use of Filters in MS-Excel

#### Use of Filters in MS-Excel:

Filters in MS-Excel are used to display only the rows that meet certain criteria while hiding the rest. This feature helps users to focus on specific data without altering or deleting any part of the dataset.

#### How to Use Filters:

1. Select the range of cells or the entire column you want to filter.
2. Go to the "Data" tab and click on "Filter."
3. Click on the drop-down arrow in the column header to apply filter criteria.

#### Benefits:

- **Data Analysis:** Easily find and analyze specific subsets of data.
- **Efficiency:** Quickly locate records that match certain criteria.
- **Data Organization:** Helps in organizing and cleaning large datasets by temporarily hiding irrelevant information.
- **Flexibility:** Allows multiple filters across different columns for complex data analysis.

a) ਐਕਸਲ ਦੇ V-lookup ਫੰਕਸ਼ਨ ਬਾਰੇ

VLOOKUP ਫੰਕਸ਼ਨ:

ਐਕਸਲ ਵਿੱਚ VLOOKUP (ਵਰਟੀਕਲ ਲੁਕਅਪ)

ਫੰਕਸ਼ਨ ਦਾ ਇਸਤੇਮਾਲ ਕਿਸੇ ਨਿਰਧਾਰਿਤ ਮੁੱਲ ਨੂੰ ਇੱਕ ਸਾਰਣੀ ਦੇ ਪਹਿਲੇ ਕਾਲਮ ਵਿੱਚ ਲੱਭਣ ਅਤੇ ਨਿਰਧਾਰਿਤ ਕਾਲਮ ਵਿੱਚੋਂ ਉਸ ਮੁੱਲ ਨੂੰ ਉਸੇ ਪੰਕਤੀ ਵਿੱਚੋਂ ਵਾਪਸ ਲਿਆਉਣ ਲਈ ਕੀਤਾ ਜਾਂਦਾ ਹੈ। ਇਹ ਵਿਸ਼ੇਸ਼ ਤੌਰ 'ਤੇ ਵੱਡੀਆਂ ਸਾਰਣੀਆਂ ਵਿੱਚੋਂ ਡੇਟਾ ਨੂੰ ਲੱਭਣ ਅਤੇ ਪ੍ਰਾਪਤ ਕਰਨ ਲਈ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ।

Syntax:

excel

Copy code

VLOOKUP(lookup\_value, table\_array, col\_index\_num, [range\_lookup])

- **lookup\_value:** ਉਹ ਮੁੱਲ ਜੋ ਤੁਸੀਂ ਲੱਭਣਾ ਚਾਹੁੰਦੇ ਹੋ।
- **table\_array:** ਸਾਰਣੀ ਵਿੱਚ ਸੈੱਲਾਂ ਦੀ ਸੀਮਾ ਜੋ ਡੇਟਾ ਸਮੇਤ ਹੈ।
- **col\_index\_num:** ਸਾਰਣੀ ਵਿੱਚ ਕਾਲਮ ਨੰਬਰ ਜਿਸ ਤੋਂ ਮੁੱਲ ਪ੍ਰਾਪਤ ਕਰਨਾ ਹੈ।
- **range\_lookup:** ਵਿਕਲਪਕ; TRUE ਲਈ ਲਗਭਗ ਮੇਲ, FALSE ਲਈ ਸਹੀ ਮੇਲ।

**Example:** ਇੱਕ ਕੇਡ ਦੇ ਆਧਾਰ 'ਤੇ ਕਿਸੇ ਆਈਟਮ ਦੀ ਕੀਮਤ ਲੱਭਣ ਲਈ, ਤੁਸੀਂ VLOOKUP ਵਰਤ ਸਕਦੇ ਹੋ ਜੇਕਰ ਆਈਟਮ ਕੋਡ ਪਹਿਲੇ ਕਾਲਮ ਵਿੱਚ ਅਤੇ ਕੀਮਤ ਦੂਜੇ ਕਾਲਮ ਵਿੱਚ ਹੈ।

(b) ਵੈੱਬ ਬਰਾਊਜ਼ਰ ਦੀ ਵਰਤੋਂ ਕੀ ਹੈ। ਕਿਸੇ ਵੀ <sup>3</sup> ਵੈੱਬ ਬਰਾਊਜ਼ਰਾਂ ਦੇ ਨਾਮ ਦੱਸੋ

ਵੈੱਬ ਬਰਾਊਜ਼ਰ ਦੀ ਵਰਤੋਂ:

ਵੈੱਬ ਬਰਾਊਜ਼ਰ ਇੱਕ ਸੌਫਟਵੇਅਰ ਐਪਲੀਕੇਸ਼ਨ ਹੈ ਜੋ ਵੈਬਸਾਈਟਾਂ ਤੱਕ ਪਹੁੰਚ ਕਰਨ ਅਤੇ ਦੇਖਣ ਲਈ ਵਰਤੀ ਜਾਂਦੀ ਹੈ। ਇਹ ਵਰਤੋਂਕਾਰਾਂ ਨੂੰ ਵਰਲਡ ਵਾਈਡ ਵੈੱਬ ਉੱਤੇ ਜਾਣਕਾਰੀ ਲੈਣ, ਪ੍ਰਸਤੁਤ ਕਰਨ ਅਤੇ ਬ੍ਰਾਊਜ਼ਰ ਦੀ ਆਗਿਆ ਦਿੰਦੀ ਹੈ। ਬਰਾਊਜ਼ਰਾਂ HTML ਫਾਈਲਾਂ, ਚਿੱਤਰਾਂ ਅਤੇ ਹੋਰ ਵੈੱਬ ਸਰੋਤਾਂ ਦੀ ਵਿਆਖਿਆ ਕਰਕੇ ਪ੍ਰਦਰਸ਼ਿਤ ਕਰਦੇ ਹਨ।

10 ਵੈੱਬ ਬਰਾਊਜ਼ਰਾਂ:

1. ਗੂਗਲ ਕਰੋਮ
2. ਮੇਜ਼ੀਲਾ ਫਾਇਰਫਾਕਸ
3. ਮਾਈਕ੍ਰੋਸਾਫਟ ਏਜ



1)

## Model Solution of ME/P-4/S-04/24(U)

4. ਸਫ਼ਾਰੀ
5. ਓਪੇਰਾ
6. ਬਰੋਵ
7. ਇੰਟਰਨੈਟ ਐਕਸਪਲੋਰਰ
8. ਵਿਵਾਲਦੀ
9. ਟੇਰਬਰਾਊਜ਼ਰ
10. ਯੂਸੀਬਰਾਊਜ਼ਰ

### (c) ਕੰਪਿਊਟਰ ਦੇ ਮੁੱਖ ਹਿੱਸੇ ਕੀ ਹਨ

ਕੰਪਿਊਟਰ ਦੇ ਮੁੱਖ ਹਿੱਸੇ:

1. ਸੈਂਟਰਲ ਪ੍ਰੋਸੈਸਿੰਗ ਯੂਨਿਟ (CPU): ਕੰਪਿਊਟਰ ਦਾ ਦਿਮਾਗ, ਨਿਰਦੇਸ਼ਾਂ ਨੂੰ ਪ੍ਰਕਿਰਿਆ ਕਰਨ ਅਤੇ ਗਣਨਾਵਾਂ ਨੂੰ ਪੂਰਾ ਕਰਨ ਲਈ ਜ਼ਿੰਮੇਵਾਰ ਹੈ।
2. ਮੇਮੋਰੀ (RAM): ਅਸਥਾਈ ਸਟੋਰੇਜ ਜੋ CPU ਵਰਤਦਾ ਹੈ ਡੇਟਾ ਅਤੇ ਨਿਰਦੇਸ਼ਾਂ ਨੂੰ ਸਟੋਰ ਕਰਨ ਲਈ ਜੋ ਇਸ ਸਮੇਂ ਵਰਤੋਂ ਜਾਰੀ ਹਨ।
3. ਮਦਰਬੋਰਡ: ਮੁੱਖ ਸਰਕਿਟ ਬੋਰਡ ਜੋ ਸਾਰੇ ਕੰਪੋਨੈਂਟਾਂ ਨੂੰ ਜੋੜਦਾ ਹੈ ਅਤੇ ਆਪਸ ਵਿੱਚ ਸੰਚਾਰ ਕਰਦਾ ਹੈ।
4. ਸਟੋਰੇਜ (ਹਾਰਡ ਡ੍ਰਾਈਵ/SSD): ਲੰਬੇ ਸਮੇਂ ਲਈ ਸਟੋਰੇਜ ਜਿਸ ਵਿੱਚ ਓਪਰੇਟਿੰਗ ਸਿਸਟਮ, ਸੌਫਟਵੇਅਰ, ਅਤੇ ਡੇਟਾ ਫਾਈਲਾਂ ਹੁੰਦੀਆਂ ਹਨ।
5. ਪਾਵਰ ਸਪਲਾਈ ਯੂਨਿਟ (PSU): ਸਾਰੇ ਕੰਪੋਨੈਂਟਾਂ ਨੂੰ ਪਾਵਰ ਪ੍ਰਦਾਨ ਕਰਦਾ ਹੈ।
6. ਇਨਪੁਟ ਡਿਵਾਈਸ: ਡੇਟਾ ਨੂੰ ਕੰਪਿਊਟਰ ਵਿੱਚ ਇਨਪੁਟ ਕਰਨ ਲਈ ਵਰਤੇ ਜਾਂਦੇ ਡਿਵਾਈਸ (ਉਦਾਹਰਨ ਲਈ, ਕੀਬੋਰਡ, ਮਾਊਸ)।
7. ਆਉਟਪੁਟ ਡਿਵਾਈਸ: ਡੇਟਾ ਨੂੰ ਕੰਪਿਊਟਰ ਤੋਂ ਆਉਟਪੁਟ ਕਰਨ ਲਈ ਵਰਤੇ ਜਾਂਦੇ ਡਿਵਾਈਸ (ਉਦਾਹਰਨ ਲਈ, ਮਾਨੀਟਰ, ਪ੍ਰਿੰਟਰ)।
8. ਗ੍ਰਾਫਿਕਸ ਪ੍ਰੋਸੈਸਿੰਗ ਯੂਨਿਟ (GPU): ਚਿੱਤਰਾਂ, ਵੀਡੀਓਆਂ, ਅਤੇ ਐਨੀਮੇਸ਼ਨ ਦੀ ਰੇਂਡਰਿੰਗ ਨੂੰ ਸੰਭਾਲਦਾ ਹੈ।
9. ਕੂਲਿੰਗ ਸਿਸਟਮ: ਕੰਪਿਊਟਰ ਦੇ ਕੰਪੋਨੈਂਟਾਂ ਲਈ ਵਧੀਆ ਤਾਪਮਾਨ ਨੂੰ ਬਣਾਏ ਰੱਖਦਾ ਹੈ, ਆਮ ਤੌਰ 'ਤੇ ਫੈਨਾਂ ਜਾਂ ਤਰਲ ਕੂਲਿੰਗ ਦੁਆਰਾ।

### (d) MS-Excel ਵਿੱਚ ਫਿਲਟਰਾਂ ਦੀ ਵਰਤੋਂ

MS-Excel ਵਿੱਚ ਫਿਲਟਰਾਂ ਦੀ ਵਰਤੋਂ:

13

Model Solution of ME/P-4 K-04/24/W

Excel

ਡਲਟਰਾਂ ਨੂੰ ਸਿਰਫ ਉਹਨਾਂ ਪੰਗਤੀਆਂ ਨੂੰ ਪ੍ਰਦਰਸ਼ਿਤ ਕਰਨ ਲਈ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ ਜੋ ਕੁਝ ਵਿਸ਼ੇਸ਼ ਮਾਪਦੰਡਾਂ ਉਤਰਦੇ ਹਨ ਜਦਕਿ ਬਾਕੀ ਨੂੰ ਲੁਕਾ ਦਿੱਤਾ ਜਾਂਦਾ ਹੈ। ਇਹ ਫੀਚਰ ਵਰਤੋਂ ਕਾਰਾਂ ਨੂੰ ਵਿਸ਼ੇਸ਼ ਡੇਟਾ ਆਨ ਕੇਂਦ੍ਰਿਤ ਕਰਨ ਵਿੱਚ ਮਦਦ ਕਰਦਾ ਹੈ ਬਿਨਾਂ ਕਿਸੇ ਵੀ ਡੇਟਾ ਮੈਟ ਦੇ ਹਿੱਸੇ ਨੂੰ ਬਦਲਣ ਜਾਂ ਮਿਟਾਉਣ ਦੇ।

ਟਰਾਂ ਦੀ ਵਰਤੋਂ ਕਿਵੇਂ ਕਰੀਏ:

1. ਉਸ ਕਾਲਮ ਜਾਂ ਸੈੱਲਾਂ ਦੀ ਸੀਮਾ ਨੂੰ ਚੁਣੋ ਜਿਸ ਨੂੰ ਤੁਸੀਂ ਫਿਲਟਰ ਕਰਨਾ ਚਾਹੁੰਦੇ ਹੋ।
2. "ਡੇਟਾ" ਟੈਬ ਤੇ ਜਾਓ ਅਤੇ "ਫਿਲਟਰ" ਤੇ ਕਲਿਕ ਕਰੋ।
3. ਕਾਲਮ ਹੈਡਰ ਵਿੱਚ ਡਾਘ-ਡਾਊਨ ਤੀਰ 'ਤੇ ਕਲਿਕ ਕਰਕੇ ਫਿਲਟਰ ਮਾਪਦੰਡ ਲਗਾਓ।

ਦੋ:

ਡੇਟਾ ਵਿਸ਼ਲੇਸ਼ਣ: ਅਸਾਨੀ ਨਾਲ ਖਾਸ ਡੇਟਾ ਦੇ ਸਬਸੈੱਟਾਂ ਨੂੰ ਲੱਭੋ ਅਤੇ ਵਿਸ਼ਲੇਸ਼ਣ ਕਰੋ।

ਕਾਰਗਿਰੀ: ਕੁਝ ਮਾਪਦੰਡਾਂ 'ਤੇ ਖਰੋ ਉਤਰਦੇ ਰਿਕਾਰਡਾਂ ਨੂੰ ਤੇਜ਼ੀ ਨਾਲ ਲੱਭੋ।

ਡੇਟਾ ਦਾ ਪ੍ਰਬੰਧਨ: ਵੱਡੇ ਡੇਟਾ ਸੈੱਟਾਂ ਨੂੰ ਸੁਗੰਧਤ ਅਤੇ ਸਾਫ਼ ਕਰਨ ਵਿੱਚ ਮਦਦ ਕਰਦਾ ਹੈ ਅਸਥਾਈ ਤੌਰ 'ਤੇ ਅਣਸੰਬੰਧਤ ਜਾਣਕਾਰੀ ਨੂੰ ਲੁਕਾ ਕੇ।

ਲਚੀਲਾਪਣ: ਜਟਿਲ ਡੇਟਾ ਵਿਸ਼ਲੇਸ਼ਣ ਲਈ ਵੱਖ-ਵੱਖ ਕਾਲਮਾਂ ਵਿੱਚ ਕਈ ਫਿਲਟਰਾਂ ਦੀ ਆਗਿਆ ਦਿੰਦਾ ਹੈ।



Internet:

The internet is a vast global network of interconnected computers and servers that communicate with each other using standardized protocols. It allows for the sharing of information and resources across the world. The internet facilitates a wide array of services that enable communication, data transfer, and access to information, making it an integral part of modern life.

Four Services Provided by the Internet:

1. **Email (Electronic Mail):**

- **Description:** A method of exchanging digital messages over the internet.
- **How It Helps:** Email allows users to send and receive messages instantly, regardless of geographic location. It supports attachments, making it easy to share documents, images, and other files. It is widely used for personal communication, business correspondence, and formal interactions.

2. **World Wide Web (WWW):**

- **Description:** A system of interlinked hypertext documents accessed via the internet.
- **How It Helps:** The WWW provides access to a vast amount of information through websites. Users can browse for information, conduct research, shop online, read news, watch videos, and more. It is a crucial resource for education, entertainment, and commerce.

3. **Social Media:**

- **Description:** Platforms that enable users to create and share content or participate in social networking.
- **How It Helps:** Social media platforms like Facebook, Twitter, Instagram, and LinkedIn allow users to connect with friends, family, and colleagues. They can share updates, photos, and videos, join communities, and stay informed about current events. Social media also offers businesses a way to reach and engage with customers.

**Online Banking:**

- **Description:** A service that allows users to conduct financial transactions over the internet.
- **How It Helps:** Online banking provides users with the convenience of managing their finances from anywhere. They can check account balances, transfer money, pay bills, and apply for loans without visiting a bank branch. This service saves time and increases accessibility to banking services.

ਇੰਟਰਨੈੱਟ:

ਇੰਟਰਨੈੱਟ ਇੱਕ ਵਿਸ਼ਾਲ ਗਲੋਬਲ ਨੈੱਟਵਰਕ ਹੈ ਜੋ ਆਪਸ ਵਿੱਚ ਜੁੜੇ ਕੰਪਿਊਟਰਾਂ ਅਤੇ ਸਰਵਰਾਂ ਦਾ ਬਣਿਆ ਹੈ ਜੋ ਮਿਆਰੀ ਪ੍ਰੋਟੋਕੋਲਾਂ ਦੀ ਵਰਤੋਂ ਕਰਕੇ ਇੱਕ ਦੂਜੇ ਨਾਲ ਸੰਚਾਰ ਕਰਦੇ ਹਨ। ਇਹ ਦੁਨਿਆ ਭਰ ਵਿੱਚ ਜਾਣਕਾਰੀ ਅਤੇ ਸੇਵਾਵਾਂ ਨੂੰ ਸਾਂਝਾ ਕਰਨ ਦੀ ਆਗਿਆ ਦਿੰਦਾ ਹੈ। ਇੰਟਰਨੈੱਟ ਕਈ ਸੇਵਾਵਾਂ ਪ੍ਰਦਾਨ ਕਰਦਾ ਹੈ ਜੋ ਸੰਚਾਰ, ਡਾਟਾ ਸਫ਼ਰ, ਅਤੇ ਜਾਣਕਾਰੀ ਤੱਕ ਪਹੁੰਚ ਨੂੰ ਆਸਾਨ ਬਣਾਉਂਦੀਆਂ ਹਨ, ਜਿਸ ਨਾਲ ਇਹ ਆਧੁਨਿਕ ਜੀਵਨ ਦਾ ਅਟੁੱਟ ਹਿੱਸਾ ਬਣ ਗਿਆ ਹੈ।

ਇੰਟਰਨੈੱਟ ਦੁਆਰਾ ਪ੍ਰਦਾਨ ਕੀਤੀਆਂ ਚਾਰ ਸੇਵਾਵਾਂ:

### 1. ਈਮੇਲ (ਇਲੈਕਟ੍ਰਾਨਿਕ ਮੇਲ):

- ਵੇਰਵਾ: ਇੰਟਰਨੈੱਟ ਦੁਆਰਾ ਡਿਜ਼ਿਟਲ ਸੁਨੇਹੇ ਦੇ ਤਬਾਦਲੇ ਦਾ ਇੱਕ ਤਰੀਕਾ।
- ਇਹ ਕਿਵੇਂ ਮਦਦ ਕਰਦੀ ਹੈ:

ਈਮੇਲ ਉਪਭੋਗਤਾਵਾਂ ਨੂੰ ਭੌਤਿਕ ਸਥਿਤੀ ਦੀ ਪਰਵਾਹ ਕੀਤੇ ਬਿਨਾਂ ਤੁਰੰਤ ਸੁਨੇਹੇ ਭੇਜਣ ਅਤੇ ਪ੍ਰਾਪਤ ਕਰਨ ਦੀ ਆਗਿਆ ਦਿੰਦੀ ਹੈ। ਇਸ ਵਿੱਚ ਅਟੈਚਮੈਂਟਾਂ ਦਾ ਸਮਰਥਨ ਹੈ, ਜਿਸ ਨਾਲ ਦਸਤਾਵੇਜ਼ਾਂ, ਚਿੱਤਰਾਂ ਅਤੇ ਹੋਰ ਫਾਈਲਾਂ ਨੂੰ ਸਾਂਝਾ ਕਰਨਾ ਆਸਾਨ ਬਣ ਜਾਂਦਾ ਹੈ। ਇਹ ਵਿਅਕਤੀਗਤ ਸੰਚਾਰ, ਵਪਾਰਿਕ ਪੱਤਰਚਾਰ, ਅਤੇ ਅਧਿਕਾਰਕ ਸੰਬੰਧਾਂ ਲਈ ਵਿਆਪਕ ਤੌਰ 'ਤੇ ਵਰਤੀ ਜਾਂਦੀ ਹੈ।

### 2. ਵਰਲਡ ਵਾਈਡ ਵੈੱਬ (WWW):

- ਵੇਰਵਾ: ਇੱਕ ਪ੍ਰਣਾਲੀ ਜੋ ਹਾਈਪਰਟੈਕਸਟ ਦਸਤਾਵੇਜ਼ਾਂ ਨੂੰ ਇੰਟਰਨੈੱਟ ਰਾਹੀਂ ਪ੍ਰਾਪਤ ਕਰ ਸਕਦੀ ਹੈ।
- ਇਹ ਕਿਵੇਂ ਮਦਦ ਕਰਦੀ ਹੈ: WWW ਵੈੱਬਸਾਈਟਾਂ ਰਾਹੀਂ ਵੱਡੇ ਪੱਧਰ 'ਤੇ ਜਾਣਕਾਰੀ ਤੱਕ ਪਹੁੰਚ ਪ੍ਰਦਾਨ ਕਰਦਾ ਹੈ। ਉਪਭੋਗਤਾ ਜਾਣਕਾਰੀ ਲਈ ਬ੍ਰਾਊਜ਼ਰ ਸਕਦੇ ਹਨ, ਖੋਜ ਕਰ ਸਕਦੇ ਹਨ, ਆਨਲਾਈਨ ਖਰੀਦਾਰੀ ਕਰ ਸਕਦੇ ਹਨ, ਖਬਰਾਂ ਪੜ੍ਹ ਸਕਦੇ ਹਨ, ਵੀਡੀਓ ਜ਼ਰੋਲੈਂਡ ਸਕਦੇ ਹਨ, ਅਤੇ ਹੋਰ ਬਹੁਤ ਕੁਝ ਕਰ ਸਕਦੇ ਹਨ। ਇਹ ਸਿੱਖਿਆ, ਮਨੋਰੰਜਨ, ਅਤੇ ਵਪਾਰ ਲਈ ਇੱਕ ਮਹੱਤਵਪੂਰਨ ਸਰੋਤ ਹੈ।

### 3. ਸੋਸ਼ਲ ਮੀਡੀਆ:

- ਵੇਰਵਾ: ਪਲੇਟਫਾਰਮ ਜੋ ਉਪਭੋਗਤਾਵਾਂ ਨੂੰ ਸਮੱਗਰੀ ਬਣਾਉਣ ਅਤੇ ਸਾਂਝਾ ਕਰਨ ਜਾਂ ਸੋਸ਼ਲ ਨੈੱਟਵਰਕ ਵਿੱਚ ਹਿੱਸਾ ਲੈਣ ਦੀ ਆਗਿਆ ਦਿੰਦੇ ਹਨ।
- ਇਹ ਕਿਵੇਂ ਮਦਦ ਕਰਦੀ ਹੈ: ਫੇਸਬੁੱਕ, ਟਵਿੱਟਰ, ਇੰਸਟਾਗ੍ਰਾਮ, ਅਤੇ ਲਿੰਕਡਇਨ ਵਰਗੇ ਸੋਸ਼ਲ ਮੀਡੀਆ ਪਲੇਟਫਾਰਮ ਉਪਭੋਗਤਾਵਾਂ ਨੂੰ ਦੋਸਤਾਂ, ਪਰਿਵਾਰ, ਅਤੇ ਸਹਿਯੋਗੀਆਂ ਨਾਲ ਜੁੜਨ ਦੀ ਆਗਿਆ ਦਿੰਦੇ ਹਨ। ਉਹ ਅੱਪਡੇਟਾਂ, ਫੋਟੋਆਂ, ਅਤੇ ਵੀਡੀਓਆਂ ਸਾਂਝੇ ਕਰ ਸਕਦੇ ਹਨ, ਕਮਿਊਨਿਟੀਆਂ ਵਿੱਚ ਸ਼ਾਮਲ ਹੋ ਸਕਦੇ ਹਨ, ਅਤੇ ਮੌਜੂਦਾ ਘਟਨਾਵਾਂ ਬਾਰੇ ਜਾਣਕਾਰੀ ਪ੍ਰਾਪਤ ਕਰ ਸਕਦੇ ਹਨ। ਸੋਸ਼ਲ ਮੀਡੀਆ ਵਪਾਰਾਂ ਨੂੰ ਗਾਹਕਾਂ ਤੱਕ ਪਹੁੰਚਣ ਅਤੇ ਉਹਨਾਂ ਨਾਲ ਸੰਬੰਧਿਤ ਕਰਨ ਦਾ ਮੌਕਾ ਵੀ ਦਿੰਦਾ ਹੈ।



ਆਨਲਾਈਨ ਬੈਂਕਿੰਗ:

- ਵੇਰਵਾ: ਇੱਕ ਸੇਵਾ ਜੋ ਉਪਭੋਗਤਾਵਾਂ ਨੂੰ ਇੰਟਰਨੈੱਟ ਰਾਹੀਂ ਵਿੱਤੀ ਲੈਣ-ਦੇਣ ਕਰਨ ਦੀ ਆਗਿਆ ਦਿੰਦੀ ਹੈ।
- ਇਹ ਕਿਵੇਂ ਮਦਦ ਕਰਦੀ ਹੈ:  
ਆਨਲਾਈਨ ਬੈਂਕਿੰਗ ਉਪਭੋਗਤਾਵਾਂ ਨੂੰ ਕਿਸੇ ਵੀ ਥਾਂ ਤੋਂ ਆਪਣੇ ਵਿੱਤੀ ਪ੍ਰਬੰਧਨ ਕਰਨ ਦੀ ਸੁਵਿਧਾ ਪ੍ਰਦਾਨ ਕਰਦੀ ਹੈ। ਉਹ ਖਾਤੇ ਦੇ ਬਕਾਇਆ ਰਕਮ ਦੀ ਜਾਂਚ ਕਰ ਸਕਦੇ ਹਨ, ਪੈਸਾ ਟ੍ਰਾਂਸਫਰ ਕਰ ਸਕਦੇ ਹਨ, ਬਿੱਲਾਂ ਭਰ ਸਕਦੇ ਹਨ, ਅਤੇ ਬਿਨਾਂ ਬੈਂਕ ਸ਼ਾਖਾ ਵਿੱਚ ਗਏ ਲੋਨ ਲਈ ਅਰਜ਼ੀ ਦੇ ਸਕਦੇ ਹਨ। ਇਹ ਸੇਵਾ ਸਮਾਂ ਬਚਾਉਂਦੀ ਹੈ ਅਤੇ ਬੈਂਕਿੰਗ ਸੇਵਾਵਾਂ ਤੱਕ ਪਹੁੰਚ ਨੂੰ ਵਧਾਉਂਦੀ ਹੈ।

ਇਹ ਸੇਵਾਵਾਂ ਇੰਟਰਨੈੱਟ ਉਪਭੋਗਤਾਵਾਂ ਲਈ ਮੁੱਲ ਵਧਾਉਂਦੀਆਂ ਹਨ ਕਿਉਂਕਿ ਇਹ ਸੰਚਾਰ, ਜਾਣਕਾਰੀ,

ਸਮਾਜਿਕ ਅੰਤਰ ਕਿਰਿਆ,

ਅਤੇ ਵਿੱਤੀ ਪ੍ਰਬੰਧਨ ਤੱਕ ਆਸਾਨ ਪਹੁੰਚ ਪ੍ਰਦਾਨ ਕਰਦੀਆਂ ਹਨ। ਇਹ ਹਰ ਰੋਜ਼ ਦੇ ਕੰਮਾਂ ਨੂੰ ਜ਼ਿਆਦਾ ਸੁਵਿਧਾਜਨਕ ਅਤੇ ਪ੍ਰਭਾਵਸ਼ਾਲੀ ਬਣਾਉਂਦੀਆਂ ਹਨ।

### Accrued Income

It may also happen that certain items of income such as interest on loan, commission, rent, etc. are earned during the current accounting year but have not been actually received by the end of the same year. Such incomes are known as *accrued income*. The adjusting entry for accrued income is :

Accrued income A/c Dr.

To Concerned income A/c

The amount of accrued income will be added to the related income in the profit and loss account and the new account of accrued income will appear on the asset side of the balance sheet.

Let us, for example, assume that Ankit was giving a little help to a fellow businessman by introducing few parties to him on commission for this service. In the trial balance of Ankit you will notice an item of commission received amounting to ₹ 5,000. Assume that the commission amounting to ₹ 1,500 was still receivable from the fellow businessman. This implies that income from commission earned during 2016-17 is ₹ 6,500 (₹ 5,000 + ₹ 1,500) Ankit needs to record an adjustment entry to give effect to the accrued commission as follows :

- Accrued Commission A/c Dr. ₹ 1,500
- ; To Commission A/c ₹ 1,500



ANSWAR 5A

*Types of Reserves*

A reserve is created by retention of profit of the business can be for either a general or a specific purpose.

1. *General reserve* : When the purpose for which reserve is created is not specified, it is called *General Reserve*. It is also termed as free reserve because the management can freely utilise it for any purpose. General reserve strengthens the financial position of the business.

2. *Specific reserve* : Specific reserve is the reserve, which is created for some specific purpose and can be utilised only for that purpose. Examples of specific reserves are given below :

(i) *Dividend equalisation reserve*: This reserve is created to stabilise or maintain dividend rate. In the year of high profit, amount is transferred to Dividend Equalisation reserve. In the year of low profit, this reserve amount is used to maintain the rate of dividend.

(ii) *Workmen compensation fund*: It is created to provide for claims of the workers due to accident, etc.

(iii) *Investment fluctuation fund*: It is created to make for decline in the value of investment due to market fluctuations.

(iv) *Debenture redemption reserve*: It is created to provide funds for redemption of debentures.

Reserves are also classified as revenue and capital reserves according to the nature of the profit out of which they are created.

(a) *Revenue reserves* : Revenue reserves are created from revenue profits which

arise out of the normal operating activities of the business and are otherwise freely available for distribution as dividend. Examples of revenue reserves are:

- General reserve;
- Workmen compensation fund;
- Investment fluctuation fund;
- Dividend equalisation reserve;
- Debenture redemption reserve;

(b) *Capital reserves*: Capital reserves are created out of capital profits which do not arise from the normal operating activities. Such reserves are not available for distribution as dividend. These reserves can be used for writing off capital losses or issue of bonus shares in case of a company. Examples of capital profits, which are treated as capital reserves, whether transferred as such

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## Model Solution of ME/P-4/S-01/24 (nd)

or not, are :

- Premium on issue of shares or debenture.
- Profit on sale of fixed assets.
- Profit on redemption of debentures.
- Profit on revaluation of fixed asset & liabilities.
- Profits prior to incorporation.
- Profit on reissue of forfeited shares



ਰਿਜ਼ਰਵਾਂ ਦੇ ਕਿਸਮਾਂ ਕਿਸੇ ਜਨਰਲ ਜਾਂ ਨਿਰਧਾਰਿਤ ਉਦੇਸ਼ ਲਈ ਰਿਜ਼ਰਵ ਬਣਾਉਣ ਲਈ ਕਾਰੋਬਾਰ ਦੇ ਨੂੰ ਹੋਰ ਕਣਾ ਇੱਕ ਰਿਜ਼ਰਵ ਬਣਾਉਣ ਨਾਲ ਸਬੰਧਤ ਹੈ।

1. ਜਨਰਲ ਰਿਜ਼ਰਵ: ਜਦੋਂ ਉਸ ਮਕਸਦ ਦਾ ਜ਼ਿਕਰ ਨਹੀਂ ਕੀਤਾ ਜਾਂਦਾ ਜਿਸ ਲਈ ਰਿਜ਼ਰਵ ਬਣਾਇਆ ਜਾਂਦਾ ਹੈ, ਤਾਂ ਇਸਨੂੰ ਜਨਰਲ ਰਿਜ਼ਰਵ ਕਿਹਾ ਜਾਂਦਾ ਹੈ। ਇਸਨੂੰ ਮੁਢਲੀ ਰਿਜ਼ਰਵ ਵੀ ਕਿਹਾ ਜਾਂਦਾ ਹੈ ਕਿਉਂਕਿ ਪ੍ਰਬੰਧਨ ਇਸਨੂੰ ਕਿਸੇ ਵੀ ਉਦੇਸ਼ ਲਈ ਸੁਤੰਤਰ ਤੌਰ 'ਤੇ ਵਰਤ ਸਕਦਾ ਹੈ। ਜਨਰਲ ਰਿਜ਼ਰਵ ਕਾਰੋਬਾਰ ਦੀ ਆਰਥਿਕ ਸਥਿਤੀ ਨੂੰ ਮਜ਼ਬੂਤ ਕਰਦਾ ਹੈ।
2. ਨਿਰਧਾਰਿਤ ਰਿਜ਼ਰਵ: ਨਿਰਧਾਰਿਤ ਰਿਜ਼ਰਵ ਉਹ ਹੈ ਜੋ ਕਿਸੇ ਨਿਰਧਾਰਿਤ ਉਦੇਸ਼ ਲਈ ਬਣਾਇਆ ਜਾਂਦਾ ਹੈ ਅਤੇ ਜਿਸ ਰਕਮ ਉਦੇਸ਼ ਲਈ ਵਰਤਿਆ ਜਾ ਸਕਦਾ ਹੈ। ਨਿਰਧਾਰਿਤ ਰਿਜ਼ਰਵਾਂ ਦੇ ਉਦਾਹਰਨ ਹੇਠਾਂ ਦਿੱਤੇ ਗਏ ਹਨ: (i) ਡਿਵਿਡੈਂਡ ਬਰਾਬਰੀ ਰਿਜ਼ਰਵ: ਇਹ ਰਿਜ਼ਰਵ ਡਿਵਿਡੈਂਡ ਦੀ ਦਰ ਨੂੰ ਸਥਿਰ ਕਰਨ ਜਾਂ ਕਾਇਮ ਰੱਖਣ ਲਈ ਬਣਾਇਆ ਜਾਂਦਾ ਹੈ। ਉੱਚ ਨਫ਼ੇ ਦੇ ਸਾਲ ਵਿੱਚ, ਰਕਮ ਡਿਵਿਡੈਂਡ ਬਰਾਬਰੀ ਰਿਜ਼ਰਵ ਵਿੱਚ ਤਬਦੀਲ ਕਰ ਦਿੱਤੀ ਜਾਂਦੀ ਹੈ। ਘੱਟ ਨਫ਼ੇ ਦੇ ਸਾਲ ਵਿੱਚ, ਇਸ ਰਿਜ਼ਰਵ ਦੀ ਰਕਮ ਡਿਵਿਡੈਂਡ ਦੀ ਦਰ ਨੂੰ ਕਾਇਮ ਰੱਖਣ ਲਈ ਵਰਤੀ ਜਾਂਦੀ ਹੈ। (ii) ਵਰਕਮੈਨ ਮੁੱਲ ਫੰਡ: ਇਹ ਕੰਮੀਆਂ ਦੇ ਦਾਅਵੇ ਦੇ ਪ੍ਰਬੰਧ ਲਈ ਬਣਾਇਆ ਜਾਂਦਾ ਹੈ ਜੋ ਦੁਰਘਟਨਾ ਆਦਿ ਕਾਰਨ ਹੁੰਦੇ ਹਨ। (iii) ਨਿਵੇਸ਼ ਫਲਕੁ ਚੁਏਸ਼ਨ ਫੰਡ: ਇਹ ਬਜ਼ਾਰ ਦੇ ਉਤਾਰ-ਚੜ੍ਹਾਵਾਂ ਕਾਰਨ ਨਿਵੇਸ਼ ਦੀ ਕਦਰ ਵਿੱਚ ਘਟਾਓ ਦਾ ਪ੍ਰਬੰਧ ਕਰਨ ਲਈ ਬਣਾਇਆ ਜਾਂਦਾ ਹੈ। (iv) ਡਿਬੈਂਚਰ ਮੁਕਤੀ ਰਿਜ਼ਰਵ: ਇਹ ਡਿਬੈਂਚਰਾਂ ਦੀ ਮੁਕਤੀ ਲਈ ਫੰਡ ਦੇ ਪ੍ਰਬੰਧ ਲਈ ਬਣਾਇਆ ਜਾਂਦਾ ਹੈ।

ਰਿਜ਼ਰਵਾਂ ਨੂੰ ਨਫ਼ੇ ਦੇ ਪ੍ਰਕਿਰਤੀ ਅਨੁਸਾਰ, ਜਿਨ੍ਹਾਂ ਵਿੱਚੋਂ ਇਹਨਾਂ ਨੂੰ ਬਣਾਇਆ ਜਾਂਦਾ ਹੈ, ਵਿਵੇਚਿਤ ਕੀਤਾ ਜਾਂਦਾ ਹੈ। (a) ਰਿਵੈਨਿਊ ਅਤੇ ਕੈਪਿਟਲ ਰਿਜ਼ਰਵਾਂ ਦੇ ਰੂਪ ਵਿੱਚ ਵੀ ਵਰਗੀਕਰਤ ਕੀਤਾ ਜਾਂਦਾ ਹੈ। (a) ਰਿਵੈਨਿਊ ਰਿਜ਼ਰਵ: ਰਿਵੈਨਿਊ ਰਿਜ਼ਰਵ ਉਹ ਹਨ ਜੋ ਰਿਵੈਨਿਊ ਨਿਫ਼ਿਆਂ ਵਿੱਚੋਂ ਬਣਾਏ ਜਾਂਦੇ ਹਨ ਜੋ ਕਾਰੋਬਾਰ ਦੀ ਆਮ ਕੰਮਕਾਜ ਦੀ ਆਗਤੀ ਵਿਧੀਆਂ ਵਿੱਚੋਂ ਉਤਪੰਨ ਹੁੰਦੇ ਹਨ ਅਤੇ ਅਨਿਆਥਾ ਡਿਵਿਡੈਂਡ ਵਜੋਂ ਵੰਡ ਲਈ ਮੁਢਲੀ ਉਪਲਬਧ ਹਨ। ਰਿਵੈਨਿਊ ਰਿਜ਼ਰਵਾਂ ਦੇ ਉਦਾਹਰਨ ਹਨ: • ਜਨਰਲ ਰਿਜ਼ਰਵ; • ਵਰਕਮੈਨ ਮੁੱਲ ਫੰਡ; • ਨਿਵੇਸ਼ ਫਲਕੁ ਚੁਏਸ਼ਨ ਫੰਡ; • ਡਿਵਿਡੈਂਡ ਬਰਾਬਰੀ ਰਿਜ਼ਰਵ; • ਡਿਬੈਂਚਰ ਮੁਕਤੀ ਰਿਜ਼ਰਵ; (b) ਕੈਪਿਟਲ ਰਿਜ਼ਰਵ: ਕੈਪਿਟਲ ਰਿਜ਼ਰਵ ਉਹ ਹਨ ਜੋ ਕੈਪਿਟਲ ਨਿਫ਼ਿਆਂ ਵਿੱਚੋਂ ਬਣਾਏ ਜਾਂਦੇ ਹਨ ਜੋ ਆਮ ਕੰਮਕਾਜ ਦੀ ਆਗਤੀ ਵਿਧੀਆਂ ਵਿੱਚੋਂ ਉਤਪੰਨ ਹੁੰਦੇ ਹਨ। ਇਸ ਤਰ੍ਹਾਂ ਦੇ ਰਿਜ਼ਰਵਾਂ ਨੂੰ ਡਿਵਿਡੈਂਡ ਵਜੋਂ ਵੰਡ ਲਈ ਉਪਲਬਧ ਨਹੀਂ ਕੀਤਾ ਜਾਂਦਾ। ਇਹ ਰਿਜ਼ਰਵਾਂ ਨੂੰ ਕੈਪਿਟਲ ਨੁਕਸਾਨਾਂ ਨੂੰ ਲਿਖਣ ਜਾਂ ਕਿਸੇ ਕੰਪਨੀ ਦੇ ਮਾਮਲੇ ਵਿੱਚ ਬੇਨਸ਼ੇਅਰਾਂ ਦੇ ਜਾਰੀ ਕਰਨ ਲਈ ਵਰਤਿਆ ਜਾ ਸਕਦਾ ਹੈ। ਕੈਪਿਟਲ ਨਿਫ਼ਿਆਂ ਦੇ ਉਦਾਹਰਨ, ਜਿਹਨਾਂ ਨੂੰ ਕੈਪਿਟਲ ਰਿਜ਼ਰਵਾਂ ਦੇ ਰੂਪ ਵਿੱਚ ਮੰਨਿਆ ਜਾਂਦਾ ਹੈ, ਚਾਹੇ ਇਹਨਾਂ ਨੂੰ ਇਤਿਹਾਸਕ ਤੌਰ 'ਤੇ ਤਬਦੀਲ ਕੀਤਾ ਗਿਆ ਹੋਵੇ ਜਾਂ ਨਹੀਂ: • ਸ਼ੇਅਰਾਂ ਜਾਂ ਡਿਬੈਂਚਰਾਂ ਦੇ ਜਾਰੀ ਕਰਨ ਉੱਤੇ ਪ੍ਰੀਮੀਅਮ; • ਸਥਿਰ ਜਾਇਦਾਦਾਂ ਦੇ ਵਿਕਰੀ ਉੱਤੇ ਨਫ਼ਾ; • ਡਿਬੈਂਚਰਾਂ ਦੀ ਮੁਕਤੀ ਉੱਤੇ ਨਫ਼ਾ; • ਸਥਿਰ ਜਾਇਦਾਦਾਂ ਅਤੇ ਬਕਾਇਆ ਦੀ ਮੁਲਾਂਕਣ ਉੱਤੇ ਨਫ਼ਾ; • ਇਕਰਾਰ ਦੇ ਪਹਿਲਾਂ ਦੇ ਨਫ਼ੇ; • ਫਾਰਫਿਟ ਕੀਤੇ ਸ਼ੇਅਰਾਂ ਦੇ ਦੁਬਾਰਾ ਜਾਰੀ ਉੱਤੇ ਨਫ਼ਾ;

## Basic Accounting Concepts

The basic accounting concepts are referred to as the fundamental ideas or basic assumptions underlying the theory and practice of financial accounting and are broad working rules for all accounting activities and developed by the accounting profession. The important concepts have been listed as below:

- Business entity;
- Money measurement;
- Going concern;
- Accounting period;
- Cost
- Dual aspect (or Duality);
- Revenue recognition (Realisation);
- Matching;
- Full disclosure;
- Consistency;
- Conservatism (Prudence);
- Materiality;
- Objectivity



### *Advantages of Written Down Value Method*

Written down value method has the following advantages:

- This method is based on a more realistic assumption that the benefits from asset go on diminishing (reducing) with the passage of time. Hence, it calls for proper allocation of cost because higher depreciation is charged in earlier years when asset's utility is higher as compared to later years when it becomes less effective.
- It results into almost equal burden of depreciation and repair expenses taken together every year on profit and loss account;
- Income Tax Act accept this method for tax purposes;
- As a large portion of cost is written-off in earlier years, loss due to obsolescence gets reduced;
- This method is suitable for fixed assets which last for long and which require increased repair and maintenance expenses with passage of time. It can also be used where obsolescence rate is high.

### *Limitations of Written Down Value Method*

Although this method is based upon a more realistic assumption it suffers from the following limitations.

- As depreciation is calculated at fixed percentage of written down value, depreciable cost of the asset cannot be fully written-off. The value of the asset can never be zero;
- It is difficult to ascertain a suitable rate of depreciation.

Written down ਮੁੱਲਵਿਧੀਦੇਫਾਇਦੇ Written down ਮੁੱਲਵਿਧੀਦੇਹੇਠਲਿਖੇਫਾਇਦੇਹਨ:

- ਇਹਵਿਧੀਇੱਕਹੋਰਵਾਸਤਵਿਕਾਨੁਮਾਨ 'ਤੇਆਧਾਰਿਤਹੈਕਿਸਮੇਂਦੇਬੀਤਣਨਾਲਸੰਪਤੀਤੋਂਲਾਭਘਟਦੇਜਾਂਦੇਹਨ।ਇਸਲਈ, ਇਹਲਾਗਤਦੇਉਚਿਤਵੰਡਦੀਮੰਗਕਰਦੀਹੈਕਿਉਂਕਿਪਹਿਲੇਸਾਲਾਂਵਿੱਚਉੱਚਾਘਟਾਓਚਾਰਜਕੀਤਾਜਾਂਦਾਹੈਜਦੋਂਸੰਪਤੀਦੀਯੂਟਿਲਿਟੀਵੱਧਹੁੰਦੀਹੈ, ਬਾਅਦਦੇਸਾਲਾਂਨਾਲਤੁਲਨਾਕਰਨ 'ਤੇਜਦੋਂਇਹਘੱਟਪ੍ਰਭਾਵਸ਼ਾਲੀਹੁੰਦੀਹੈ।
- ਇਹਪ੍ਰਾਫਿਟਅਤੇਲਾਸਅਕਾਊਂਟਵਿੱਚਹਰਸਾਲਘਟਾਓਅਤੇਮੁਰੰਮਤਦੇਖਰਚੇਦੇਲਗਭਗਬਰਾਬਰਬੇਝਦਾਨਤੀਜਾ ਹੁੰਦਾਹੈ।
- ਆਮਦਨਕਮਾਈਐਕਟਇਸਵਿਧੀਨੂੰਟੈਕਸਦੇਮਕਸਦਲਈਮੰਨਦਾਹੈ।
- ਕਿਉਂਕਿਪਹਿਲੇਸਾਲਾਂਵਿੱਚਲਾਗਤਦਾਵੰਡਾਹਿੱਸਾ written down ਕਰਦਿੱਤਾਜਾਂਦਾਹੈ, ਪੁਰਾਤਨਤਾਕਾਰੀਕਾਰਨਨੁਕਸਾਨਘੱਟਜਾਂਦਾਹੈ।
- ਇਹਵਿਧੀਸਥਿਰਸੰਪਤੀਲਈਯੋਗਹੈਜੇਲੰਬੇਸਮੇਂਲਈਰਹਿੰਦੀਹੈਅਤੇਜਿਸਵਿੱਚਸਮੇਂਦੇਬੀਤਣਨਾਲਵਧੇਰੇਮੁਰੰਮਤ ਅਤੇਰੱਖ-ਰਖਾਵਦੇਖਰਚੇਦੀਲੋੜਹੁੰਦੀਹੈ।ਇਹਉਨ੍ਹਾਂਮਾਮਲਿਆਂਵਿੱਚਵੀਵਰਤੀਜਾਸਕਦੀਹੈਜਿੱਥੇਪੁਰਾਤਨਤਾਕਾਰੀਦਰਉੱਚੀਹੈ।

Written down ਮੁੱਲਵਿਧੀਦੀਆਂਸੀਮਾਵਾਂਹਾਲਾਂਕਿਇਹਵਿਧੀਹੋਰਵਾਸਤਵਿਕਾਨੁਮਾਨ 'ਤੇਆਧਾਰਿਤਹੈ, ਇਹਹੇਠਲਿਖੀਆਂਸੀਮਾਵਾਂਦਾਭੇਗੀਹੈ:

- ਜਿਵੇਂਕਿਘਟਾਓ written down ਮੁੱਲਦੇਨਿਸ਼ਚਤਪ੍ਰਤੀਸ਼ਤ 'ਤੇਗਣਨਾਕੀਤੀਜਾਂਦੀਹੈ, ਸੰਪਤੀਦੀਘਟਾਓਯੋਗਲਾਗਤਨੂੰਪੂਰੀਤਰ੍ਹਾਂ written down ਨਹੀਂਕੀਤਾਜਾਸਕਦਾ।ਸੰਪਤੀਦੀਕੀਮਤਕਦੇਵੀਸਿਫਰਨਹੀਂਹੋਸਕਦੀ।
- ਘਟਾਓਦੀਇੱਕਯੋਗਦਰਦਾਪਤਾਲਗਾਉਣਾਮੁਸ਼ਕਲਹੈ।