

Test held on: 22-11-2008 (F.N.)

183

## ACCOUNTS TEST FOR SUBORDINATE OFFICERS (WITH BOOKS)

### PART - I

Time Allowed : 2 Hours

Maximum Marks : 100

Books Allowed : 1. Fundamental Rules.

2. Supplementary Rules (TA Rules)

3. CCS (Leave) Rules, 1972.

4. CCS (Pension) Rules, 1972

5. Over-Time Allowance Rules.

6. Orders regarding Children Education Allowance and Reimbursement of Tuition Fees.

Note : 1. Answer **ANY FIVE** Questions

2. All Questions carry equal marks.

3. Quote Rules / Orders wherever necessary.

1. a) What are the circumstance a Government servant retains a lien acquired on a post? [10 marks]  
b) What are the circumstance the appointing authority permit the Government servant to withdraw his resignation? [10 marks]
2. a) Describe the conditions governing payment of compensation pension to a Government servant. [10 marks]  
b) What is invalid pension? What are the conditions regulating grant of invalid pension to a Government servant. [10 marks]
3. a) What are the conditions for grant of commuted leave? [10 marks]  
b) What are the circumstances extra ordinary leave can be granted to a Government servant. [10 marks]
4. a) What are the entitlement of the Government servant on transfer? [10 marks]  
b) Define 'Mileage Allowance' and state the general principles governing its regulation? [10 marks]

5. Write short notes on Any four of the following:

- a) Compassionate Allowance
- b) Apprentice
- c) Subsistence Allowance
- d) Foreign Service
- e) Presumptive Pay

[ 4 x 5 marks ]

6. Distinguish between on Any four of the following :

- a) Permanent post and Temporary post
- b) Probationer and on Probation
- c) Identical Time scale and Same Time scale.
- d) Personal Pay and Special Pay
- e) Honorarium and Fee.

[ 4 x 5 marks ]

7. Comment on Any Four of the following :

- a) An Assistant in the office of Puducherry Secretariat is permitted to take Civil Service examination, and the day of the examination is proposed to be treat as duty.
- b) A reward of Rs.2,000/- offered to a Central Government servant for his help to the State Police in arresting a criminal was accepted by him without prior permission from his office.
- c) The competent authority refused to pay subsistence allowance to a Government servant as the charges against him was very grave.
- d) Two advance increments were sanctioned to a Government servant in the time scale pay of the post by an authority competent to create the post as reward for meritorious work.
- e) An Officer was required to travel extensively within 8 Km. from his headquarters and a special pay of Rs.1000 p.m. was sanctioned to him to meet the extra expenditure on travel.

[ 4 x 5 marks ]

Test held on : 22-11-2008 (A.N.)

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## ACCOUNTS TEST FOR SUBORDINATE OFFICERS (WITH BOOKS)

### PART - II

Time Allowed : 2 Hours

Maximum Marks : 100

- Books Allowed :
1. General Financial Rules, 1963.
  2. The Central Government Account (Receipts and Payments) Rule, 1983.
  3. The Government Accounting Rules, 1990.
  4. Central Medical Attendance Rules.
  5. Leave Travel Concession Rules.

- Note :
1. Answer **ANY FIVE** Questions
  2. All Questions carry equal marks.
  3. Quote Rules / Orders wherever necessary.

- a) What are the standards of Financial Propriety? [12 marks]
  - b) "A sanction for any charge would lapse if it is not acted for one year"  
What are the exceptions? [8 marks]
- a) State the terms and condition governing sanction of Permanent Advance? [10 marks]
  - b) Describe the procedure prescribed for execution of work. [10 marks]
- a) What are the precautions to be taken by the drawing and controlling officers to prevent fraudulent use of sub vouchers? [10 marks]
  - b) Indicate the procedure for repayment of lapsed deposits. [10 marks]
- a) What is capital expenditure? State the criteria which govern the treatment of expenditure under the head 'capital expenditure'? [10 marks]
  - b) What is the procedure for cancellation of cheque? [10 marks]
- a) Describe the general principles to be followed on disposal of surplus and unserviceable store. [10 marks]
  - b) State the terms and conditions under which grant-in-aid may be sanctioned to a voluntary organizations towards administrative expenditure. [10 marks]

6. Write short notes on Any Four of the following:

- a) Sinking Fund
- b) Inevitable Payments
- c) Deposit Works
- d) Charged Expenditure
- e) Contingency Fund

[ 4 x 5 marks]

7. Comment on Any Four of the following :

- a) The Chief Engineer, sanctioned Motor Car Advance of Rs.2 lakhs in March 2008 to a Government servant who was placed under suspension from January 2008.
- b) The Executive Engineer issued a cheque of Rs.1 lakh to a Contractor on 2.1.2008. The contractor present the cheque to the Treasury on 3.4.2008. But the Treasury Officer returned the cheque stating it was time-barred.
- c) A Government servant was reimbursed Rs.5000 towards the cost of treatment by a private Dentist on the advice of the authorized medical attendant.
- d) A Government servant requested his Head of the Office to supply copy of the service Book. But the Head of the Office refused to supply the copy of service book saying that it was not permissible under rule.
- e) The CPWD had incurred an expenditure of Rs.2 lakhs on replacement of existing floor with marble and the expenditure was treated as repair charge and classified as Revenue expenditure.

[4 x 5 marks]

Test held on : 21-06-2009 (F.N.)

## ACCOUNTS TEST FOR SUBORDINATE OFFICERS (WITH BOOKS)

### PART - I

Time Allowed: 2 Hours

Maximum Marks : 100

Books Allowed :

1. Fundamental Rules
2. Supplementary Rules (TA Rules)
3. CCS ( Leave ) Rules, 1972
4. CCS (Pension) Rules, 1972
5. Over-Time Allowance Rules
6. Orders regarding Children Education Allowance and Reimbursement of Tuition Fees

Note:

1. Answer **ANY FIVE** Questions
2. All Questions carry equal marks
3. Quote Rules/Orders wherever necessary

1.
  - a) What are the instances which do not constitute an anomaly for stepping up pay with reference to juniors? [10 Marks]
  - b) Is the retirement of a Government servant automatic on the date on which he attains the age of compulsory retirement? [10 Marks]
2.
  - a) What is compassionate Allowance? What is the procedure for the grant of it? [10 Marks]
  - b) What are the rules regarding payment of family pension to more widows than one? [10 Marks]
3.
  - a) What are the conditions for grant of Leave Not Due? [10 Marks]
  - b) What are the procedure for grant of Maternity Leave? [10 Marks]
4.
  - a) Define Mileage Allowance and state the principles for payment of the same for temporary duty at Headquarters station [10 marks]
  - b) What are the rules regarding grant of Travelling Allowance for the journey to attend an examination [10 Marks]
5. Write short notes on **ANY FOUR** of the following:
  - a) Daily Allowance
  - b) Foreign Services
  - c) Invalid Pension
  - d) Lien
  - e) Subsistence Allowance [4x5 Marks]

6. Distinguish between on **ANY FOUR** of the following:

- a) Identical time-scale and same time-scale
- b) Substantive Pay and Subsistence Grant
- c) Fee and Honorarium
- d) Personal pay and Presumptive pay
- e) Temporary post and Tenure post

[4x5 Marks]

7. Comment on **ANY FOUR** of the following:

- a) A Government servant who has been granted Leave not due resigns from service without returning to duty. The Leave not due sanctioned was cancelled and the leave salary recovered.
- b) A Government servant whose date of birth is the first of the month was allowed to retire from service on the afternoon of the last day of the month in attaining the age of sixty years.
- c) A Government servant's claim for transfer travelling allowance for the member of the family who preceded him by more than a month was refused by the competent authority.
- d) The competent authority refuses to pay the family pension to the son, who is suffering from disability of mind after attaining the age of twenty-fives years.
- e) A Government servant's claim for grant of family planning allowance to him for his wife, who is also a government servant, for having undergone sterilization was refused by the competent authority as the operation was not performed on him

[4x5 Marks]

Test held on : 21-06-2009 (A.N.)

**ACCOUNTS TEST FOR SUBORDINATE OFFICERS (WITH BOOKS)**

**PART - II**

**Time Allowed: 2 Hours**

**Maximum Marks: 100**

- Books Allowed :
1. General Financial Rules, 1963
  2. The Central Government Account (Receipt & Payment) Rules, 1983
  3. The Government Accounting Rules, 1990
  4. Central Medical Attendance Rules
  5. Leave Travel Concession Rules.

- Note:
1. Answer **ANY FIVE** Questions
  2. All Questions carry equal marks
  3. Quote Rules/Orders wherever necessary

1. a) Define the responsibility of controlling officer in respect of Budget allocation [8 Marks]  
b) What are the rules relating to report of losses? What are the exceptions? [12 Marks]
2. a) Describe the procedure for execution or works [10 Marks]  
b) Describe the procedure for review of guarantees [10 Marks]
3. a) Describe the rules to be followed by all Drawing and Controlling officers for the prevention of fraudulent use of sub-vouchers [10 marks]  
b) What are the rules relating to payments to suppliers and contractors? [10 marks]
4. a) A service department shall not make charges against another department for services Or supplies which fall within the class of duties for which the former is constituted. State any five exceptions. [10 Marks]  
b) What are the rules governing debiting of travelling expenses? [10 marks]
5. a) What are the types of contingent charges? [10 Marks]  
b) What are the precautions to be taken before considering Loan application from parties other than State Governments and Union Territories? [10 Marks]



6. Write short notes on **ANY FOUR** of the following:

- a) Vote on Account
- b) Buy-Back offer
- c) Certificate of Payment
- d) Detailed head
- e) Service Department

[4x5 Marks]

7. Comment on **ANY FOUR** of the following:

- a) A cashier in a Government office who had received certain counterfeit notes decided to record the same as loss of cash
- b) A Government servant who had not drawn any advance, returned to headquarters on 15-4-2008 after availing Leave Travel Concession. He had preferred his claim on 10-9-2008 which was duly passed and paid.
- c) Reimbursement of expenses preferred by a Government servant for treatment in a hospital maintained by Municipal Corporation was returned by the controlling officer as the hospital was not a Government Hospital.
- d) The Drawing and Disbursing Officer in a Government Office decided to draw the salary for a month on the next working day for the reason that the accredited bank is not open for transacting business on the last working day.
- e) A Government servant who had taken an advance requested to postpone the recovery of the same pending fixation of pay and the controlling officer did not agree to it.

[4x5 Marks]



ACCOUNTS TEST FOR SUBORDINATE OFFICERS  
(WITH BOOKS)

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**PART-I**

Time allowed: Two hours

Maximum marks: 100

Books allowed:-

- 1) Fundamental Rules
- 2) Supplementary Rules (TA) Rules
- 3) CCS (Leave) Rules, 1972
- 4) CCS (Pension) Rules, 1972
- 5) Over Time Allowance Rules
- 6) Orders regarding Children Education Allowance and Reimbursement of Tuition Fees

Note:-

1. Answer any five questions
2. All questions carry equal marks
3. Quote authority wherever necessary

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1. a) Outline the procedure to be followed in the matter of payment of retirement gratuity and family pension to the family of a Government servant whose whereabouts are not known (10 marks)
- b) Narrate briefly the provisions relating to counting of temporary service under the State/Central Governments (10 marks)
2. a) What are the conditions under which a provisional pension can be sanctioned to a Government servant against whom a departmental or judicial proceedings are pending (10 marks)
- b) When a resignation can be construed as a technical formality and how it subsists? (10 marks)
3. a) When an appointment can be made before medical examination and subsequent retention of those declared temporarily unfit. (10 marks)
- b) How the last pay of a Government servant not actually drawn can be protected on reversion and re-promotion to the same post. (10 marks)
4. a) What are the general conditions to be adopted in the matter of grant of advance in lieu of leave salary? (10 marks)
- b) How the leave is regulated to ad hoc employees working in vacation Department? (10 marks)

P.T.O.

5. a) How Daily allowance is regulated with reference to place of duty and on holidays/Casual leave while on tour? (10 marks)
- b) Outline briefly the procedure to be followed in the regulation of conveyance hire. (10 marks)
6. Write short notes on any four of the following:-
- a) Encashment of leave on LTC
  - b) Compensation Pension
  - c) Leave Salary & Pension Contribution
  - d) Tuition fee and Hostel subsidy
  - e) Recoveries from Subsistence allowance (4 x 5= 20 marks)
7. Comment on any four of the following:- (4 x 5 = 20 marks)
- a) The date of retirement of a Government servant on attaining the age of superannuation falls on Sunday. The Head of Office refused to admit him into retirement as the last day of the month is a closed holiday.
  - b) A Government servant applied for grant of pre-mature increment as a reward for meritorious work done by him. The Competent Authority refused to accept the request.
  - c) A Government servant's claim for Composite transfer grant for his transfer from Station "A" to "B" involving a distance of 10 kms., without change of residence has been allowed by the Competent Authority.
  - d) A Government servant has availed half pay leave for 10 days and rejoined duty. He applied for commutation of HPL into EL after six months of his rejoining duty. The Head of Office allowed the commutation.
  - e) A Government servant was placed under suspension and the departmental proceedings ended in the imposition of minor penalty. The disciplinary Authority treated the period of suspension as such.

**PART-II**

Time allowed: Two hours

Maximum marks: 100

Books allowed:-

- 1) General Financial Rules, 2005
- 2) The Central Government Account  
(Receipt & Payment) Rules, 1983
- 3) The Government Accounting Rules, 1990
- 4) Central Medical Attendance Rules, 1944
- 5) Leave Travel Concession Rules. 1988

Note:-

- 1) Answer any five questions
  - 2) All questions carry equal marks
  - 3) Quote authority wherever necessary
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1. a) Narrate the procedure to be followed in the case of lost cheques. (10 marks)
- b) When the deposit made with the Government lapsed to Government account and what are the procedures to be followed for repayment of lapsed deposit. (10 marks)
2. a) Briefly outline the procedure to be followed in the matter of communication of sanctions. (10 marks)
- b) Describe how transparency, competition fairness and elimination of arbitrariness in procurement process could be maintained. (10 marks)
3. a) Describe the procedure of furnishing Utilisation Certificate. (12 marks)
- b) How arrears are payable to a Government servant who died while in service? (8 marks)
4. a) What are the main principles governing allocation of expenditure on Capital Scheme between Capital and Revenue expenditure ? (10 marks)
- b) Who are the authorities responsible for preparation of annual accounts of Union Territory Governments. (10 marks)

5. a) Who is an Authorised Medical Attendant? (10 marks)
- b) What is the procedure to be followed in the matter of change of Home Town? (10 marks)
6. Write short notes on any 4 of the following:- (4 x 5 = 20 marks)
- a) Demands for Grants
  - b) Personal Deposit Account
  - c) Revenue advance
  - d) Contingent Charges
  - e) Journal and Ledger
7. Comment on any four of the following:- (4 x 5 = 20 marks)
- a) A Government servant was placed under suspension. He applied for grant of permission to avail LTC to anywhere in India for himself, wife and two children. The Competent Authority granted permission.
  - b) A Departmental Officer opened a Personal Deposit Account in his name for depositing the cheque received by him for the services rendered by the Departmental staff to an autonomous body of Government on his own accord.
  - c) A Government servant retired from service and the Accounts Officer issued necessary letter of authority for refund to the retired Government servant. The Accounts Section presented the bill without the original Authority and the Accounts Officer returned the bill unpassed.
  - d) A male Government servant whose wife is not employed has included the names of his parents and his in-laws in the details of family for claiming medical reimbursement. The Head of Office refused to accept inclusion of his in-laws.
  - e) A Government servant suffering from renal disorder underwent transplantation and continued to prefer medical claim for periods exceeding 10 days. The Accounts Officer refused to accept the claim.

ACCOUNTS TEST FOR SUBORDINATE OFFICERS (WITH BOOKS)

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PART - I

Time Allowed : 2 Hours.

Max. Marks : 100

- Books Allowed :
1. Fundamental Rules
  2. Supplementary Rules (TA Rules)
  3. CCS (Leave) Rules, 1972
  4. CCS (Pension) Rules, 1972
  5. Over-Time Allowance Rules.
  6. Orders regarding Children Education Allowance and Reimbursement of Tuition Fees.

- Note :
1. Answer **ANY FIVE** Questions.
  2. All Questions carry equal marks
  3. Quote Rules / Orders wherever necessary

1. a) What is fee? What are the circumstances a Government servant may retain the entire amount of fee received by him without special sanction? [ 12 marks ]  
b) What are the circumstances a Government servant is deemed to be under suspension? [ 8 marks ]
2. a) What are the periods of service count as Qualifying Service for pension? [10 marks ]  
b) Describe the basic principles governing payment of 'Retirement Gratuity', 'Service gratuity' and Residuary Gratuity. [Marks 10]
3. a) Describe the entitlement of Travelling Allowance on retirement to the Government servant? [Marks 10]  
b) What are the entitlement of Central Government servant on transfer? [Marks 10]
4. a) What is special disability leave? What are conditions governing to grant special disability leave? [Marks 12]  
b) What are condition stipulated for granting maternity leave? [Marks 8]
5. a) "An interruption in the service of a Government servant entails forfeiture of his past service" What are the exemptions? [Marks 10]  
b) "The appointing authority may permit a person to withdraw his resignation" Illustrate those cases. [Marks 10]
6. Write short notes on **Any four** of the following :
  - a) Honorarium
  - b) Cadre
  - c) Same Time Scales
  - d) Substantive Pay
  - e) Permanent Post

[4 x 5 =marks]

7. Comment on Any four of the following :

- a) The date of birth of a Group 'A' Officer is 1.9.1948. He will retire on superannuation on 30.9.2008.
- b) The Competent Authority placed a Government servant under suspension and also refused to pay subsistence allowance as the charges against him were very grave.
- c) The Head of the Department had sanctioned an advance increment to a Government servant as a reward for meritorious work.
- d) An Officer was appointed to hold the additional charge of another post in the same cadre whose incumbent had gone on earned leave for 60 days. This post carried same time scale of pay with special pay of Rs.200/-p.m. Both the officers claimed special pay for that period.
- e) An Accounts Officer drawing pay of Rs.9250/- with pay scale of Rs.7500 – 250 – 12000 was on Foreign service. His pension contribution was recovered based on his basic pay of Rs.9250/-.

[4 x 5 marks ]

## ACCOUNTS TEST FOR SUBORDINATE OFFICERS (WITH BOOKS)

### PART - II

Time Allowed : 2 Hours.

Max. Marks : 100

- Books Allowed :
1. General Financial Rules, 1963.
  2. The Central Government Account (Receipts and payments) Rules, 1983
  3. The Government Accounting Rules, 1990
  4. Central Medical Attendance Rules
  5. Leave Travel Concession Rules.

- Note :
1. Answer **ANY FIVE** Questions.
  4. All Questions carry equal marks
  5. Quote Rules / Orders wherever necessary

1. a) What are the general principles to be observed while entering into contract?  
[Marks 12]  
b) Illustrate the essential conditions for incurring expenditure from public funds?  
[Marks 8]
2. a) Describe the special procedure prescribed for control of contingent expenditure  
[Marks 12]  
b) "A sanction for any charge would lapse if it is not acted on for one year". What are the exceptions?  
[Marks 8]
3. a) Describe the conditions to be followed while sanctioning Permanent Advances?  
[Marks 10]  
b) "No work shall be commenced or liability incurred on work without fulfilling the essential requirements" What are they?  
[Marks 10]
4. a) What are guidelines to be followed in issuing fresh cheque in lieu of cancelled time barred cheques?  
[Marks 10]  
b) What are the procedure for repayment of lapsed deposits?  
[Marks 10]
5. a) What are the general principles governing allocation of expenditure between Capital and Revenue.  
[Marks 10]  
b) Describe the principles of classification of transactions in Government accounts?  
[Marks 8]
6. Write short notes on **Any Four** of the following :
  - a) Appropriation
  - b) Disbursing Officer
  - c) Proforma Account
  - d) Supplementary grant
  - e) Advance from Contingency Fund.[ Marks 4 x 5 ]



7. Comment on Any Four of the following :

- a) The CPWD acquired 3 acres of land for construction of project and debited the cost to capital account. During the course of construction it was felt that the entire land acquired was not required and sold 1 acre land and credit the proceeds of sales to the revenue.
- b) The PAO refused to accept the sanctions for withdrawals from General Provident Fund as the sanction was not acted for more than 12 months and lapsed.
- c) The due date of repayment of instalment of principal and interest falls on Sunday the 31<sup>st</sup> March. The loanee was allowed to treat 1<sup>st</sup> April as the due date.
- d) A land belonging to the Ministry of Defence is proposed to be transferred to Ministry of Health & Family Welfare on free of cost.
- e) A cashier of CPWD embezzled Rs.1 lakh. The Head of Office, on detecting the fraud, asked the cashier to make good the amount and closed the case as the amount was recovered.

[Marks 4 x 5]