

**ACCOUNTS TEST FOR SUBORDINATE OFFICERS**

**(WITH BOOKS)**

**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) What are the principles of standards of financial propriety? (10 marks)
- b) When does a sanction take effect? Whether sanctions can be issued with retrospective effect? (10 marks)
2. What are the rules for grant of permanent advance? (20 marks)
3. a) What are the special entitlements in respect of fresh recruits under LTC? (10 marks)
- b) To what extent reimbursement of fares to the Government servants under the Leave Travel Concession Scheme will be admissible in the case of journeys to visit 'home town' once in a block of two calendar years and journeys to visit any place in India once in a block of four calendar years? (10 marks)
4. a) Mention how the classification and accounting of transactions pertaining to more than one Major Head of Account is done. (10 marks)

b) State the procedure to be followed in the classification of Municipal rates and taxes on Government building. (10 marks )

5. Comment on **any four** of the following:- (20 marks)

a) An advance of LTC was sanctioned to Shri J for visiting his hometown in June 2019. Shri J was under suspension from May 2019.

b) A Contractor in the case of maintenance contract requested 100 percent payment in advance for the whole period of 12 months. The department agreed and made payment.

c) Accounts Department approved the proposal to record the value of a claim relinquished on the expenditure side of accounts as specific loss.

d) The pay and allowances of an employee drawn for disbursement was ordered to be placed in deposit in Government Account on the ground of the absence of the payee.

e) A Government servant undergoing treatment for a particular ailment under two different systems of medicine submitted the claim for reimbursement. The DDO admitted the claim and made payment.

6. Define the following:- (20 marks)

a) Lapsed Deposits

b) Public Account

c) Currency of cheque

d) Arrear claims

e) Letter of credit

7. a) How will you comply with the audit objections and recoveries? (10 marks )

b) What allowances are exempt from Court Attachment? (10 marks)

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