

Test held on 03-11-2019

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

1. a) State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts or otherwise. (10 marks)
- b) What is the currency of a sanction? Do all sanctions expire after this period? (10 marks)
2. a) What are the instructions to be followed in the disposal of surplus and unserviceable stores? (10 marks)
- b) Briefly mention the general principles to be observed while entering into contracts. (10 marks)
3. a) What are the rules to be followed for the prevention of fraudulent use of sub-vouchers? (10 marks)
- b) State the procedures to be followed in the repayment of deposits. (10 marks)
4. a) Describe the main units of classifications in Government Accounts which constitute a five tier arrangement. (10 marks)
- b) Mention the main principles governing the allocation of expenditure on a Capital Scheme between Capital and Revenue accounts. (10 marks)



5. a) How will you treat the case for the purpose of Leave Travel Concession when both the husband and wife are Central Government servants? (10 marks)
- b) What are the conditions attached to grant of advances to a Government servant who intends availing the LTC? (10 marks)
6. Write short notes on **anyfour** of the following (4 x 5 = 20 Marks)
- a) Vote on Account
 - b) Cost plus Contract
 - c) Lapsed Deposits
 - d) Buy-back Offer
 - e) Civil Advances
7. Comment on **any four** of the following :- (4 x 5 = 20 Marks)
- a. A Government servant who had not taken any LTC advance completes the return journey on 1-11-2018 and submits his bill on 5-2-2019 pleading for relaxation.
 - b. The cost of additional Police Guards supplied to an Irrigation project while under construction, was debited to the Police Department.
 - c. Losses incurred due to negligence after purchase was grouped under losses due to damage.
 - d. A duplicate receipt was issued right away by the Accounts Officer when the claimant reported that the original issued to him was lost.
 - e. A Government servant requested not to deduct Income Tax payable from the non-attachable portion of the salary and the DDO agreed for the request.
