

**ACCOUNTS TEST FOR SUBORDINATE OFFICERS  
(WITH BOOKS)  
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) What is the maximum amount of study leave which can be availed by a Government Servant?  
(b) Whether LTC leave encashment can be revised on retrospective revision of Pay or Dearness Allowance?  
(c) What is the maximum period of leave of any kind which can be allowed to a Government servant? What is the impact if such limit is exceeded?  
(d) What is the intention behind the instruction that CCL is to be treated like 'EL and sanctioned as such? **(4 x 5 = 20 marks)**
2. (a) What are the conditions to be checked if a request for alteration of date of birth is received from a Government servant?  
(b) How is the initial pay of a Government servant is regulated, when appointed to a new post which does not involve assumption of duties and responsibilities of greater importance on a level of pay? **(2 x 10 = 20 marks)**
3. (a) Explain the rule position in encashment of Earned Leave along with Leave Travel Concession while in service.  
(b) Under what circumstances "Leave not due" can be granted. Discuss in detail. **(2 x 10 = 20 marks)**

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4. (a) What are the provisions prescribed the conditions on which service counts for increments?

(b) Write down the instructions to regulate voluntary retirement of a Government servant. **(2 x 10 = 20 marks)**

5. (a) How the pay of a Government servant is regulated, when ordered to officiate another independent post at one time under the Government?

(b) Write the conditions under which a Government Servant cannot retain lien on a post. **(2 x 10 = 20 marks)**

6. (a) How the period of absence from headquarters computed ?

(b) Define Local Journey. How the Travelling allowance is regulated for a local journey. **(2 x 10 = 20 marks)**

7. Comment on any **FOUR** of the following: **(4 x 5 =20 marks)**

- (a) A Government servant whose date of birth is the first of a month shall retire from service on the afternoon of the last day of the preceding month.
- (b) The DDO has not allowed reimbursement of CEA for the third child, when either of the first two children is disabled to the extent that he/she cannot go to school.
- (c) Overtime Allowance was granted to an Upper Division Clerk whose nature of work directly involved in smooth operation of the office.
- (d) The DDO calculated the mileage allowance of a Government Servant by the shortest route, though the route used by the Government Servant is cheaper than the shortest route.
- (e) A Government Servant who is on deputation to a higher post exercised option under FR 22 I(a)1 to fix his pay on the old date of his increment. His date of next increment is shown as one year from the date of fixation.

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**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) Mention the main principles governing the allocation between capital and revenue expenditure on a capital scheme and asset accounting.

(b) Describe the main unit of classification in Government accounts which constitute a six tier arrangement. **(2x10=20 Marks)**

2. (a) Explain the procedure for payment of pay and allowances of all kinds claimed on behalf of a deceased Government Servant.

(b) Explain Lapsed Deposits. **(2x10=20 Marks)**

3. (a) Define the term "Family" under LTC Rules.

(b) Write the circumstances in which a Government Servant is entitled to reimbursement in respect of the outward journey only and return journey only under LTC? **(2x10=20 Marks)**

4. (a) Explain the procedures to be followed when a loss or shortage of public moneys, departmental revenue or receipts, stamps, opium, stores or other property held by or on behalf of, Government.

(b) How Time-barred claims of persons not in Government service are made. Explain in detail? **(2x10=20 Marks)**

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5. Explain the procedure to be followed for communication of financial sanctions and orders? **(20 Marks)**

6. Write short notes on: **(4 x 5=20 Marks)**

(a) Reimbursement of medical expenses to Central Government pensioners from two sources.

(b) Authorized Medical Attendant.

(c) Consultation with Second Authorized Medical Attendant.

(d) Fresh or subsequent consultation and super-imposition of another disease.

7. Comment any **FOUR** of the following: **(4 x 5=20 Marks)**

(a) Procedure to be followed when the name of a Government servant appears for the first time in a pay bill.

(b) An official who is entitled to two concessions during the two blocks of 2022-23 and 2024-25, avails of LTC to Home town after 31/12/2024 and submitted application for "anywhere in India LTC" for the block 2024-25.

(c) An officer who is declared to be his own Controlling Officer for the purposes of travelling allowance sanction the grant of an advance to himself.

(d) The pension disbursing bank stopped the pension to a childless widow of deceased Government Servant when get re-married.

(e) The DDO refused a medical claim of an official admitted before retirement but discharged after superannuation.

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