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held on  
8.5.2022

## ACCOUNTS TEST FOR EXECUTIVE OFFICERS

Time allowed: Three Hours

Maximum Marks: 100

Note:

- 1) Answer any Five Questions
- 2) All Questions carry equal marks
- 3) Quote Rules and Orders in support of your answers
- 4) Books allowed are as per existing Government Orders.

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- 1 a) Define 'Honorarium'. What are the guiding principles for grant of Honorarium to a Government servant? (10 marks)
- b) To what extent does a period spent on leave count for increments in a time scale? (10 marks)
- 2 a) What is 'Daily Allowance'? When may it be drawn and what are the limitations to its payment? (10 marks)
- b) How will you regulate the Travelling Allowance of a Government servant who is required on any day to perform temporary duty at a place other than the normal place of duty? (10 marks)
- 3 a) In what special circumstances can Extraordinary Leave be granted? (10 marks)
- b) What are the circumstances and conditions under which special disability leave can be granted to a Government servant, who is disabled by accidental injuries incurred in the due performance of his duties? (10 marks)
- 4 a) What are the various kinds of interruptions which shall not entail forfeiture of past service of a Government servant? (10 marks)
- b) Can pension once sanctioned be withheld or withdrawn subsequently? If so, under what circumstances and by whom? (10 marks)
- 5 a) Discuss briefly the provisions contained in GPF (CS) Rules regarding enhancement, reduction and stoppage of subscription to GPF. (10 marks)
- b) What is the procedure prescribed for payment of the amount standing to the credit in GPF on the death of a subscriber, (i) if a nomination subsists, and (ii) if no nomination subsists? (10 marks)

6 a) Mention the principles laid down as guidance to an officer in suspending an employee. (10 marks)

b) Explain the conditions under which a Government servant involved in disciplinary proceedings can take the assistance of a retired Government servant. (10 marks)

7 a) All financial sanctions and orders issued by a Competent Authority should be communicated to Audit. What are the exceptions? (10 marks)

b) What are the instructions to be followed in the disposal of surplus and unserviceable stores? (10 marks)

8 a) Mention the cases in which drawl and disbursements for part of a month permitted. (10 marks)

b) Write short notes on :- ( 2x5 = 10 marks)

i) Cost plus contract

ii) ex-parte enquiry

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