

ACCOUNTS TEST (HIGHER)

Paper - I (With Books)

Time Allowed: 3 Hours

Maximum Marks: 100

Answer Question No. 1 and ANY FIVE of the rest

- (a) Define Qualifying service. Which periods will qualify for "qualifying service" and which periods will not qualify for "qualifying service". (8 Marks)
- (b) Write about commutation of Pension including its eligibility, conditions for payment, calculation, reduction and restoration. (6 Marks)
- (c) Calculate the pension for a person who retires on 30.6.1999AN. His pay drawn on 1.3.1998 was Rs.9500 and on 1.3.1999 was Rs.9700. The qualifying services counted for him was 33 years. Find the pension, if the qualifying service was only $31 \frac{1}{2}$ years. (6 Marks)

- (a) Calculate the standard licence fee under ^FOR 45 A for the residential quarters with the following particulars

	Rs.
(i) Cost acquisition of the quarter from a private owner	60,000 ✓
(ii) Amount included in the cost as certified by the competent authority	
-Barbed wire fencing and drainage	10,000 ✓
-Out house	2,000 ✓
-Electric installation	8,000 ✓
(iii) Cost of replacement of ordinary flooring valued at Rs. 2000 in the drawing and living room by mosaic flooring	5000 ✓
(iv) Cost of garden and badminton court which were part of the quarter included in the price paid to the owner	2,000 ✓
(v) Cost of the garage not attached to the quarter constructed at the request of the allottee	2,000 ✓
(vi) Rate of interest	
-Capital works	5 % p.a. ✓
-Maintenance of building, garage, garden and badminton court	2 % Pa. ✓
(vii) Taxes Payable	
-Property tax half-yearly	Rs. 60 ✓
-Municipal Tax for Conservation ^{ncy} annually	Rs. 60 ✓

If the prescribed monthly flat rate licence for the residence is Rs. 350. Indicate the licence fee payable for August 1995 in respect of the above residence by a government servant in receipt of the following emoluments.

	Rs.
Pay	4,325 ✓
Special Pay	300 ✓
Dearness Allowance	1,330 ✓
Compensatory Allowance	100 ✓
Recurring fee payable by a local body p.m.	60 ✓

(8 Marks) ✓

(b) A central government servant drawing the pay of Rs.9,000 in the scale of Rs.7,500-250-12000 from 1.11.1998 died on 31.10.1999 while in service His date of birth is 6.6.1941. What is the family pension eligible for his wife ? (4 Marks) ✓

(c) A central government servant is drawing a pay of Rs.10,475 in the scale of Rs. 8000-275-13500 from 1.11.1997 retired on super annuation on 31.3.1998, his date of birth being 1.4.1940. He was granted super annuation pension of Rs. 5023 p.m. He died on 3.3.1999. His family is eligible for the payment of family pension. What is the family pension eligible ? (4 Marks) ✓

III (a) An official was drawing the pay of Rs. 870 from 1.4.1995 in the scale of Rs. 825-15-900-1200 with DNI on 1.4.1996. The scale was revised as Rs. 2750-70-3800-75-4400 with effect from 1.1.1996 and he opted to come over to the revised scale from 1.1.1996. How will his pay in the revised scale fixed ? (6 Marks) ✓

(b) An officer was drawing the pay of Rs. 4000 plus stagnation increment of Rs. 100 from 1.12.1995 in the scale of Rs. ~~2200~~ 75-2800-100-4000. The scale of pay was revised as Rs. ~~8000~~ 275-13500. How his pay in the revised scale will be fixed on 1.1.1996. (6 Marks)

(c) Write about "Advance Increment" and "Stagnation Increment". (4 Marks)

IV (a) Write about the different kinds of leave that are eligible for a Government Servant. (10 Marks)

(b) Write about Family Pension (6 Marks)

V (a) A government servant drawing a substantive pay of Rs. 1030 in the scale of Rs. 800—15-1010-EB 20-1150 from 1.4.1990, was appointed to officiate in a higher post in the scale of Rs. 975-25-1150-EB-30-1160 with effect from 1.7.1990. He proceeded on earned leave for 46 days from 15.4.1991. On return from leave he was reappointed to the same post. Regulate his pay from time to time

- if he would have officiated in the higher post during the leave and
- if he would **not have** officiated in the higher post during the leave

Also indicate the date of next increment in the higher post in both the cases (10 Marks)

Contd...

- (b) Write about "leave Salary Contribution" and "Pension Contribution" . At what rates they are recoverable during foreign services, when it is paid by the employee and when it is paid by the employer. (6 Marks)

VI Write short notes on :

- (a) Study Leave
- (b) Special Casual Leave
- (c) Travelling Allowance on transfer
- (d) Conveyance Allowance (16 Marks)

VII

- (a) Write about the different type of gratuities eligible (6 Marks)
- (b) Write about Leave Travel Concession eligible to government Servants. (6 Marks)
- (c) Write about Joining Time including its eligibility, admissibility, calculation and Extension. (4 Marks)

VIII Distinguish Between

- (a) Permanent Post, Temporary Post and Tenure Post.
- (b) Identical Time scale and Same Time scale
- (c) Personnel Pay and Special Pay
- (d) Subsistence allowance and Substantive pay (16 Marks)

IX.

- (a) A Junior Accountant in one office under Ministry of Finance is permitted to appear in the competitive examination for recruitment to the Indian Civil Accounts Service. The Head of the office proposes to treat him as on duty during the days of the examination. Comment.
- (b) A permanent Group 'B' Government Servant who entered in service at the age of 20 years and who has completed the age of 50 years is found to be an undesirable officer. The appointing authority has given him 3 months notice to retire in the interest of public services. The officer contends that he can not be made to retire before he is 58 without bringing forward a charge of inefficiency against him. Comment.
- (c) A Government servant on extra-ordinary leave on medical grounds applies for Voluntary retirement and requests the EOL may run concurrently with the period of notice for voluntary retirement. Comment.
- (d) A Scientific Officer, who entered service at the age of 36 years and was holding a Group 'A' post from the date of his appointment, is retired by Government on his attaining the age of 50 years; as the Government is of the opinion that it is in the public interest to do so. Comment. (16 Marks)



ACCOUNTS TEST (HIGHER)

Paper – II (With Books)

Time Allowed: 3 Hours

Maximum Marks: 100

Answer Question No. 1 and ANY FOUR of the rest

- I. Post the following transactions in the Cash Book Executive Engineer, Buildings Division, for the month of April 1998 indicating classification of each transaction and close the cash book giving an analysis of the closing balance. Also record the certificate by the Executive Engineer.

	Rs.
1.4.98 Opening Balance	
(i) Cash in hand	1,450 ✓
(ii) 50 Revenue Stamps	50 ✓
(iii) Deposit at call receipt of State Bank of India on account of earnest money received from contractor	2,000 ✓
(iv) National Saving Certificates tendered by cashier as security	500 ✓
(v) Imprest with Junior Engineer 'P'	3,500 ✓
(vi) Undisbursed pay of his staff for February 1998	1,375 ✓
(vii) Service Postage stamps	50 ✓
(viii) Demand Draft on local bank received on 31.3.98 towards rent of residential building	550 ✓
(ix) Government Promisory Notes	3,000 ✓
3.4.98 Remitted into the Bank the revenue realised on 1.4.98 In cash alongwith deposit at call receipt and demand draft of previous month	
(i) Sale proceeds of fruits from trees in P.W.D. Inspector Bungalow	450 ✓
(ii) Rent of Inspector Bungalow	150 ✓
(iii) Sale proceeds of old furniture	650 ✓
4.4.98 Cheque No.A.2185 dated 28.3.98 received from Contractor 'X' on 3.4.98 for putting thereon the signature of the Executive Engineer which was omitted	1,000 ✓
5.4.98 (i) Wages for March 1998 paid to work charged establishment in cash	1,800 ✓
(ii) Amount realised by sale of tender forms	300 ✓
(iii) Sales Tax	30 ✓

Contd...

8.4.98	Paid 2 nd Running Bill of Contractor 'X' for the work of Construction of additional rooms for Hospital building by cheque No.A 2187	
(i)	Value of work done	52,500 ✓
(ii)	Advance payment	10,000 ✓
	Less: - (a) Security Deposit	5,250 ✓
	(b) Income Tax	1,050 ✓
	(c) Cement issued for work	2,000 ✓
	(d) Hire charges for machinery loaned	750 ✓
	(e) Fine for delay in completion of another work	1,450 ✓
10.4.98	Junior Engineer "P" renders account of imprest as under:	
(i)	Paid to labourers	2,500 ✓
(ii)	Payment for cartage of material	275 ✓
(iii)	Cash lost	225 ✓
(iv)	Refunded in cash	500 ✓
10.4.98	Returned cheque No.A2185 dated 28.3.98 to Contractor 'X' after obtaining signature of Executive Engineer on the cheque	1,000 ✓
15.4.98	Cheque No.A.2188 issued to Treasury Officer for Purchase of Service Postage Stamps	500 ✓
17.4.98	Cheque No.A.2189 drawn to replenish cash	1,000 ✓
21.4.98	Temporary imprest issued to Junior Engineer "Q" for payments to labour and on other petty works	2,000 ✓
23.4.98	Received from Sub-Divisional Officer Mr.'R' cash Challan for Rs.500 remitted by him into the Bank on Account of sale proceeds of wood from public buildings compound	
25.4.98	Earnest money from contractor 'Y' in cash	1,000 ✓
26.4.98	Cash found surplus during surprise check	20 ✓
29.4.98	Junior Engineer "Q" rendered his temporary imprest Account as under:	
(i)	Payment to labourer	1,550 ✓
(ii)	Payment for carriage of office furniture	100 ✓
(iii)	Payment for cartage of stores material from Railway Station to store	150 ✓
(iv)	Amount placed under objection	50 ✓
(v)	Balance refunded in cash	
30.4.98	Balance Misc. cash receipts of the month remitted into the treasury. ✓	

(20 Marks) ✓
Contd...

II. Post the following transactions in Works Abstract for a major work 'W' for the month of April 1997:

(i) Issues from Divisional stock of 150 cum of wood direct to work, the issue rate being Rs.1,500 per cum and storage charges Rs.200 per cum.

(ii) Paid Rs.15,000 being charges for the carriage of the above quantity of wood to the site of the work.

(iii) On the Muster Roll passed Rs.4,000 a sum of Rs.3,500 was paid by the Sub-Divisional Officer and Rs.500 remained unpaid. The Muster Roll was paid for jungle clearance.

(iv) Supply of 300 bags of cement to contractor 'X' at Rs.100 per bag from Divisional stock, the issue rate being Rs.90 per bag and the storage charges Rs.5 per bag

(v) Payment to contractor 'Y' of his first on account bill containing the following items:

(a) Earthwork 1,000 cum at Rs.250 per 10 cum. ✓

(b) Cement concrete work 400 cum at Rs.60 per cum. ✓

(c) Advance payment of Rs.12,000 for Brickwork. ✓

(d) Deduction of Rs.3,000 being the value of cement issued for the work. ✓

(e) Deduction of 10% on account of Security Deposit. ✓

(vi) 25 cum of wood mentioned in item (i) above having become surplus was transferred to another work-in-progress, the issue rate for such materials at the time being Rs.1,300 per cum.

(vii) Value of 30 bags of cement at Rs.100 per bag erroneously adjusted previously as issued direct to the work @ R.95 per bag, now adjusted, as issued to the contractor 'Y'. (20 Marks) ✓

III. Write short notes on:

(a) Schedule of rates

(b) Standard Measurement book

(c) Priced Vocabulary of Stores

(d) Lapsed and Confiscated Deposits (20 Marks) ✓

IV. Distinguish between

(a) Issue Rate and Market Rate

(b) Direct Charges and Indirect Charges

(c) Advance payment and Payment on account

(d) Sub head and Sub-work (20 Marks) ✓

V.

(a) What is the procedure for the custody and accounting of Muster roll forms so as to safeguard their possible misuse? (10 Marks) ✓

(b) What is a lump-sum contract? What are its essential characteristics? (10 Marks) ✓

VI. Describe briefly the main features of Public works Accounts. (20 Marks) ✓

Contd...

VII. What are Transfer entries. Indicate the circumstances under which these are necessary in Public works Accounts. (20 Marks)

VIII. Comment on **any four** of the following:

- (a) A Divisional officer proposes to credit the cost of dismantled material received from a work – in – progress to revenue on the ground that there is no provision in the estimate for such credits.
- (b) An Executive Engineer sanctioned an imprest of Rs.2500 to his Junior Engineer.
- (c) An Executive Engineer proposes to levy 10 percent supervision charges plus the usual charges on account of the establishment and tools and plant charges on material manufactured by his division on the request of another division.
- (d) A contractor refuses to receive payment of a final bill. The divisional officer places the amount to the credit of deposits in March 1998 by debit to the work concerned to prevent lapse of the grant^{and} payment is ultimately made in September 1998.
- (e) An Executive Engineer utilises the cash receipts of the department to meet urgent departmental expenditure and explained that this procedure had been adopted for avoiding unnecessary transactions with the treasury.

(20 Marks)

.....