

01/09/2002 F.N.

ACCOUNTS TEST (HIGHER)
PAPER - I (WITH BOOKS)

Allowed: Three Hours

Maximum Marks: 100

Answer Question No.1 and ANY FIVE of the rest.

From the particulars given below calculate ---

- (a) Qualifying Service for pension
- (b) Pension
- (c) Retirement Gratuity; and
- (d) Family Pension

admissible to an officer of the Central Government on his attaining the age of superannuation:

- 1. Date of Birth : 15.9.1940
- 2. Date of joining service : 10.6.1958
- 3. Confirmed as Upper Division Clerk : 10.4.1966
- 4. Induction into Group 'A' service : 1.10.1993

5. Promoted to Junior Administrative Cadre on 10.7.1998 in the scale of Rs.12000-375-16500. Pay fixed at Rs.12,750/- on that date with date of next increment on 1.12.1998.

6. He was on Extra-Ordinary Leave from 2.7.1983 to 9.10.1983 on personal grounds.

7. He also availed Extra-Ordinary Leave on Medical Certificate for 90 days from 1.4.1980.

8. He was under suspension from 15.10.1978 to 31.12.1978 and the same was not allowed to be counted as Qualifying Service.

9. Overstayal of Joining Time of 15 days treated as Dies-non without entailing forfeiture of past service.

10. He was on Earned Leave for 30 days from 1.12.1999.
Dearness Allowance admissible was 41% of pay.

(20 marks)

II.(a) Calculate the Standard Licence Fee of a residential building:

	Rs.
(i) Cost of land	20,000
(ii) Cost of preparation of site	3,000
(iii) Cost of building (including Rs.5000/- being the cost of one room set apart for official visitors)	55,000
(iv) Cost of approach roads	2,000
(v) Tools and Plants charged direct to work but not included in any of the above	1,000
(vi) Cost of Tennis court	4,000
(vii) Maintenance of Tennis court	Rs.25/- p.m.
(viii) Rate of Interest	4 % p.a.
(ix) Cost of ordinary and special repairs to building	1.5 %
(x) Municipal Taxes payable by Govt., 50% thereof being in the nature of service tax	Rs.160/- per Quarter

(b) Work out the Licence Fee recoverable from an officer for October 2000, drawing pay and allowances as under if the prescribed flat rate of licence fee is Rs.500/-:

	Rs.
Pay	9,000
Dearness Allowance	3,690
City Compensatory Allowance	240
Recurring Fee per mensum	200

(16 marks)

III (A) Fix the pay of a Government servant drawing a pay of Rs.8,100/- in the scale of Rs.6500 – 200 – 10500 from 1.6.2000 and promoted to a higher post in the scale of Rs.7500 – 250 – 12000 on regular basis on 15.4.2001, if he opts –

(a) to have his pay fixed in the higher post straight away from the date of promotion;

(b) from the date of next increment in the lower post.

(8 marks)

(B) A Government servant drawing pay of Rs.6,350/- from 1.4.2000 in the time scale of Rs.5000 – 150 – 8000 on regular basis was appointed to another post in the time scale of Rs.5500 – 175 – 9000 on 13.8.2000, which does not involve assumption of duties and responsibilities of greater importance. Fix his pay in the new post and indicate the date of next increment in the new post.

(4 marks)

© Indicate the date of next increment of an official who drew his increment on 1.4.2000 and was on Extra-Ordinary Leave for 61 days from 1.6.2000 to 31.7.2000.

(4 marks)

IV (a) State the circumstances under which the sanction for fresh charge shall not lapse within one year from the date of sanction. (8 marks)

(b) What are the conditions for the exercise of powers to write off irrecoverable loss of stores? (8 marks)

V (a) What are the allowances exempt from attachment by order of a Court? (8 marks)

(b) Explain the types of cases where the loss need not be reported to the Audit and Accounts Officers. (8 marks)

VI (a) State the effect of dismissal, removal or resignation on leave at credit. (8 marks)

(b) What are the entitlements of a Government servant recalled to duty before expiry of leave? (8 marks)

✓ VII Write short notes on ---

- ✓ (a) Vacation Department
- ✓ (b) Daily Allowance
- ✓ (c) Disbursing Officer
- ✓ (d) Composite Transfer Grant

(4 x 4 = 16 marks)

✓ VIII Distinguish between ---

- ✓ (a) Fee and Honorarium
- ✓ (b) Withholding 'Next Increment' and 'One Increment'
- ✓ (c) Personal Pay and Special Pay
- ✓ (d) Service Gratuity and Retirement Gratuity

(4 x 4 = 16 marks)

IX Comment on the following:

- ✓ (a) A claim preferred by the Government servant under suspension for Leave Travel Concession in respect of his family members during the period of suspension was admitted by the competent authority.
- (b) The competent authority refused to grant the Family Pension to the family of a Government servant who committed suicide.
- (c) An authority empowered to sanction advance for the purchase of conveyance sanctioned such an advance to himself.
- (d) A disbursing officer insisted on stamped receipt for payment of a bill whose gross amount was Rs.1,300/- and the net amount payable was Rs.500/-.

(4 x 4 = 16 marks)

ACCOUNTS TEST (HIGHER)
PAPER - II (WITH BOOKS)

01/09/2002 A.N

Time Allowed: Three Hours

Maximum Marks: 100

Answer Question No.1 and ANY FOUR of the rest.

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1. Post the following transactions in the Cash Book of Shri 'X', Executive Engineer for the month of January, 2002 indicating the classification of each item and close the Cash Book giving an analysis of the closing balance:

	Rs.	P.
1.1.2002		
Opening Balance:-		
(i) Notes and Coins	1,330-00	
(ii) Revenue Stamps	20-00	
(iii) Cheque No. DA 15 dated 31.12.2001 in favour of Contractor 'R' for construction of school building lying undelivered	2,800-00	
(iv) Hand receipt for Imprest with Asst. Engineer Shri 'A'	400-00	
(v) Hand receipt for Temporary Advance with Asst. Engineer Shri 'B'	750-00	
(vi) Service Postage Stamps	22-00	
(vii) Bank Demand Draft dated 30.12.2001 from a subordinate on account of rent recovered for Rest House	175-00	
(viii) Deposit on call receipt of SBI received from M/s Jay & Co. as EMD	1,000-00	
(ix) Self-cheque DA 328 dated 31.12.2001	2,000-00	
2.1.2002		
Bank Demand Draft dated 30.12.2001 is encashed and credited into Treasury	175-00	
3.1.2002		
Self-cheque dated 31.12.2001 was encashed	2,000-00	

4.1.2002	Paid by cheque DA 329 to contractor Ravi & Co. for the work "Additions and alterations to Chief Engineer's Office"	
	(a) Value of work done	7,310-00
	(b) Recoveries on account of ---	
	(i) Security Deposit – 10%	
	(ii) Cost of stores issued from stock and debited direct to work	579-00
	(iii) Court attachment	300-00
	(iv) Income-Tax	200-00
7.1.2002	Account of Temporary Advance by Asst. Engineer Shri 'B'	
	(i) Paid muster roll for maintenance of school building	600-00
	(ii) Amount lost by him	30-00
	(iii) Balance returned in cash	120-00
9.1.2002	Renewed cheque dated 27.10.2001 issued in favour of Anand & Co. by issue of cheque DA 330	3,280-00
11.1.2002	Deposit at call receipt sent to Treasury for credit to miscellaneous receipts of the division	1,000-00
13.1.2002	Sold Revenue Stamps for	10-00
16.1.2002	Asst. Engineer Shri 'A' rendered account for Rs.320/- which was recouped as under:-	
	(i) Repairs of Tools and Plants	150-00
	(ii) Contingent Expenditure	140-00
	(iii) Unauthorised expenditure incurred by him	30-00
19.1.2002	Received Challan dated 17.1.2002 from a subordinate on account of sale proceeds of dry trees credited into Treasury	300-00
21.1.2002	Cheque DA 327 dated 31.12.2001 was delivered to contractor 'R'	

22.1.2002	Paid in cash –	
	(i) Advertisement charges – Rs.130/-	
	(ii) Railway freight and demurrage – Rs.270/-	
25.1.2002	Payment to labourers in cash for watering trees in Rest Houses	460-00
26.1.2002	Paid to contractor 'N' – First and final bill for construction of a platform in school by cheque DA 331	
	(i) Total value of work done	3,800-00
	(ii) Less deduction on account of	
	(a) Cost of amenities charges – Rs.750/- and	
	(b) Hire charges for Mixer Rs.80/- to work.	
31.1.2002	Disbursed the pay of staff by drawal of Cheque DA 332 with the following details:-	
		Rs.
(i)	Gross amount	40,200
(ii)	Less deductions on account of –	
	(a) Income-Tax	300
	(b) General Provident Fund	1,900
	(c) House Building Advance	1,000
(iii)	Net payment	37,000

(20 marks)

2. Post the following transactions in the Works Abstract of a major work "A" for the month of May, 2002. The estimated cost of the work was Rs.7,00,000/-.

- (i) A sum of Rs.7,800/- was paid to contractor 'X' for work done but not measured.
- (ii) Muster roll for Rs.1,400/- was passed by the SDO for labour engaged on earth work excavation out of which Rs.1,340/- was disbursed and balance was unpaid.
- (iii) 10 metric tonnes of Cement was issued to contractor 'X' from stock, the issue rate being Rs.600/- per M.T. and stipulated rate being Rs.650/- per M.T.

- (iv) Payment of Secured Advance of Rs.2,800/- to contractor 'A' towards bricks brought to the site.
- (v) Purchase of stores for Rs.1,600/- from a firm directly charged to work.
- (vi) Payment of Running Account bill to contractor 'A' as under:-
 - (a) Earth work – 2000 cu.m. @ Rs.150/- per 1000 cu.m.
 - (b) Brick work – 500 cu.m. @ Rs.400/- per 1000 cu.m.
 - (c) Advance paid at (iv) above was adjusted in this bill and further advance of Rs.4,000/- was given.
 - (d) Usual deduction of 10% on account of Security Deposit was also made.
- (vii) Rs.1,200/- paid to daily labour on muster roll which is recoverable from contractor 'A'.

(20 marks)

3. (a) State the exceptions to the general rule that all recoveries of expenditure appearing in the accounts of Public Works Offices should be treated as Revenue Receipts and not as minus expenditure.

(14 marks)

- (b) What precautions are required to be taken before allowing refund of revenue?

(6 marks)

4. Write short notes on ---

- (i) Market rate
- (ii) Administrative approval
- (iii) On Account Payment
- (iv) Supervision charges

(4 x 5 = 20 marks)

5. What procedure is to be followed in the following cases:-
- (a) Rectification of errors found in a divisional cash book (7 marks)
 - (b) Repayment of lapsed deposits. (6 marks)
 - © A cheque issued to a contractor remaining unpaid for over a year. (7 marks)
6. (a) It is not sufficient that an officer's accounts should be correct to his own satisfaction. Amplify this statement. (10 marks)
- (b) It is an important function of the Divisional Officer to keep a constant watch over the progress of expenditure. How is this function discharged by him in practice? (10 marks)
7. Advances to contractors are prohibited as a rule. What are the special circumstances under which advances to contractors are permitted? (20 marks)
8. Comment on the following:
- (a) An expenditure of Rs.200/- incurred on distributing sweets to labourers at the inaugural function of a school building was charged to the Office Contingencies of the Division. (5 marks)
 - (b) A contractor was paid for the labourers engaged through him on the basis of muster rolls prepared from entries in the Measurement Book. (5 marks)
 - © Pay and allowances of an overseer employed on flood relief work was remitted to him by a postal money order at government expense. (5 marks)
 - (d) An Executive Engineer credited to revenue the supervision charges on sale of stock on credit basis, before the money was actually realized. (5 marks)