

ACCOUNTS TEST (HIGHER)

PAPER I (WITH BOOKS)

Time Allowed: Three hours

Maximum Marks: 100

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

I) From the particulars given below, calculate (i) Qualifying service for pension (ii) Pension and (iii) Retirement Gratuity admissible to a Group 'A' Officer, retiring on superannuation.

1) Date of Birth : 8.11.1942

2) Joined Service as temporary Group 'B' Officer,
under the Government of Uttar Pradesh : 28.12.1966

3) Appointed to Group 'A' post under the Central
Government through UPSC with proper permission
of the State Government and confirmed in the
Junior time-scale from the same date : 3.1.1969

4) Promoted to the Senior Administrative Grade
of Rs.18,400-500-22,400 and his pay fixed at the
minimum with DNI on 1.3.2001 : 1.3.2000

5) He was on Foreign Service for 3 years from 1.8.1986.

6) He was placed under suspension for 6 months from 1.6.1997. His suspension
was revoked on 1.12.1997 without any penalty.

7) He availed the following spells of leave.

(i) Extraordinary leave from 1.7.1991 to 30.4.1992 for prosecuting higher studies.

(ii) Extraordinary leave from 1.4.2001 to 30.9.2001 otherwise than on Medical
certificate which will not count as Qualifying service.

(iii) Commuted leave from 1.2.2001 to 31.3.2001.

Dearness Allowance at 52% of Basic Pay.

(20 marks)

II) (a) How are the transit pay and TA of a Government servant transferred from
one foreign employer to another without reverting to Government service to be
regulated? (4 marks)

b) A permanent Accounts Officer (Group 'B'), who joined service on 1.7.1973 was sent on foreign service to State Electricity Board on 1.6.2002. During foreign service, he elected to draw his grade pay plus 10% thereof restricted to a maximum of Rs.1,000/-. He was drawing pay Rs.10,000/- on 1.6.2002 with DNI on 1.12.2002, in the scale of Rs.7,500-250-12,000. He was given proforma promotion as Deputy Controller of Accounts (Group 'A') in the scale Rs.10,000-325-15200 with effect from 1.10.2002. He availed Earned leave from 1.11.2002 to 30.11.2002. Calculate the pension contribution payable by the Electricity Board from 1.6.2002 to 31.12.2002.

(12 marks)

III) a) A Government servant drawing a substantive pay of Rs.3,235/- in the scale of Rs.2,650-65-3,300-70-4,000 from 1.4.2001 was appointed to officiate in a higher post in the scale of Rs.3,200-85-4,900 with effect from 1.7.2001. He proceeded on Earned leave for 46 days from 15.4.2002. On return from leave, he was re-appointed to the same post.

Regulate his pay from time to time –

- (i) if he would have officiated in the higher post during the leave; and
- (ii) if he would not have officiated in the higher post during the leave.

Indicate the date of next increment in the higher post in both the cases.

(12 marks)

b) Who can grant a premature increment to a Government servant on a time-scale of pay?

(4 marks)

IV) a) To what extent and subject to what conditions, leave of one kind be commuted into leave of another kind?

(8 marks)

b) Narrate the provisions relating to grant of leave on medical certificate to Government servants.

(8 marks)

V) a) A Group 'A' Officer was drawing pay of Rs.4,000/- in the scale of pay of Rs.3,000-100-3,500-125-4,500. The scale of pay was revised from 1.1.1996 as Rs.10,000-325-15,200 and his pay in the revised scale was fixed at Rs.12,275/- with DNI on 1.6.1996. He was promoted to higher post in the revised scale of Rs.12,000-375-16,500 on 4.4.1997. Fix his pay in the above scales from time to time.

(6 marks)

b) By whom and under which conditions Retirement Gratuity and Family Pension can be granted to the family of a Government servant whose whereabouts are not known?

(10 marks)

VI) Write short notes on

- a) Paternity leave
- b) Absentee statement
- c) Vote on Account
- d) Daily Allowance

(16 marks)

VII) a) What are the rules for grant of permanent advance?

(8 marks)

b) What are the rules to be followed by every DDO in submitting claims for money?

(8 marks)

VIII) a) Describe the procedure for cancellation of a cheque?

(8 marks)

b) Narrate the cases in which drawal and disbursements for part of a month permitted.

(8 marks)

IX) Comment on the following:

- a) A postal clerk is transferred from Station 'A' to Station 'B'. His wife who is also a postal clerk is also transferred from Station 'A' to Station 'B' at the same time. Both claim TA as independent Government servants.
- b) A Government servant visits his home town during week end holidays on 30th and 31st October and presents his LTC claim on 1st November.
- c) A Government servant with requisite Qualifying Service applied for Voluntary retirement from Government service. He was to avail of Extraordinary leave during the period of his notice of voluntary retirement.
- d) Audit objects to the continuance of rent-free accommodation, during the period of suspension of an official entitled to such accommodation.

(16 marks)

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

Time Allowed: Three hours

Maximum Marks: 100

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

I) Post the following transactions in the Cash Book of Executive Engineer, Building Division No.1 of Public Works Department for the month of June 2003, indicating the classification of each item and close the Cash Book giving an analysis of the Closing balance.

Date	Particulars	Amount (Rs.)
1/6	Opening Balance	
	(i) Cash and Coins	1,050
	(ii) Imprest with Junior Engineer 'X'	200
	(iii) Revenue Stamps	25
	(iv) Temporary Advance with SDO 'Y'	250
	(v) A private cheque No.222 of Executive Engineer (amount was paid to him from the cash chest as it could not be cashed from the Bank)	250
	(vi) Self cheque dated 29.5.2003	280
2/6	Encashed private Cheque No. 222	
	Payment to Contractor 'K' by Cheque No.21 for repairs of High Court Building (II Running Account Bill) details of which are given below:-	60,000
	(a) Total value of work measured	10,000
	(b) Total upto date advance payment	
	(c) Payment on actual measurement in I Running Account Bill	20,000
	(d) <u>Recoveries</u>	
	(i) Amount recovered for another (Major) work 'Construction of Hospital'	750
	(ii) Amount recovered in connection with this work	500
	(iii) Security Deposit	10%
5/6	Junior Engineer 'X' gives account of imprest as follows:	
	(i) Wages paid	50
	(ii) Conveyance charge for bringing furniture to office	80
	(iii) Receipt of Rs.22/- was shown as realised as sale of grass of the park of Office building	
	Imprest of Junior Engineer recouped by Cash and increased to Rs.250/- from Rs.200/-	
10/6	Divisional Officer, while going on tour, took Rs.500/- as advance for payment to labourers	

	employed for urgent repairs to Office building.	
16/6	Self cheque dated 29.5.2003 encashed	
17/6	Cash counted and found Rs.5/- short, on surprise check	
20/6	Labour charges for white washing Office building.	200
	Amount remitted into Treasury	200
22/6	Imprest issued to Overseer 'P' through Cheque No.22	100
25/6	Divisional Officer returned with Muster rolls for Rs.500/-; Rs.80/- remained as unpaid wages	
28/6	Cheque drawn for chest	200

(20 marks)

II) Post the following transactions of a contractor in the Contractor's Ledger for 2002-03 and Close the ledger.

Date	Particulars	Amount (Rs.)
	<u>1) Opening balance</u>	
	<u>Transactions relating to "Construction of Staff Quarters."</u>	
	Advance payment for work done but not measured	300
	Secured Advance for materials brought to site	400
	Value of materials issued to be recovered	100
	<u>2) Transactions during the year relating to "Construction of School"</u>	
15/4	Value of Cement supplied to Contractor	300
1/5	Advance payment for work done, but not measured	500
15/6	Secured Advance for materials brought to site	400
	<u>3) The following Running Account Bill was paid in respect of work "Construction of Quarters"</u>	
1/8	Value of work done and measured	2,500
	Advance payment recovered	300
	Secured Advance recovered	400
	Recovery towards value by material supplied	100
	Security withheld	250
	Tools & Plant Hire charges recovered	50
	Fine for bad work	50
	Net amount of cheque	1,350
5/8	Hire charges of Tools and Plants to be recovered	50

(20 marks)

III) (a) What is 'Priced Stores Ledger'? How is profit or loss on stock adjusted?

(10 marks)

(b) What principle should be observed in fixing the rate at which an article of stock should be issued to works or contractors?

(10 marks)

IV) Write short notes on:

- (a) On Account Payment
- (b) Supervision charges
- (c) Technical Sanction
- (d) Inclusive rate of cost

(20 marks)

V) Name the important suspense heads in Divisional Accounts and bring out the purpose served by each.

(20 marks)

VI) Explain the use and importance of Detailed Measurement Books. What are the important instructions regarding the maintenance of Detailed Measurement Books and the entries to be made in them?

(20 marks)

VII) (a) Briefly describe the conditions which a Divisional officer is required to observe before incurring expenditure.

(10 marks)

(b) What are the checks applied to 'Muster Rolls'?

(10 marks)

VIII) Comment on the following:

- a) Rs.1,000/-, being the cost of Cement received through the Stores Department abroad debited to "Miscellaneous Work Advances" pending recovery from Contractor to whom the cement was issued.

- b) An Executive Engineer himself sanctions an imprest of Rs.7,000/- to his sub-ordinate.
- c) The Superintendent of a Workshop proposes to discontinue the submission of the 'Workshop Suspense Schedule' during the month for which there are no transactions.
- d) A Divisional Officer sells certain stores on credit to a Municipal Committee for Rs.400/- and takes credit for Rs.100/- as 'Supervision charges' under revenue.

(20 Marks)