

1105

ACCOUNTS TEST (HIGHER)

PAPER I (WITH BOOKS)

Time allowed: Three Hours

Maximum Marks: 100

Answer Question No. 1 and ANY FIVE of the rest

- I. From the particulars given below calculate (1) Retiring Pension, (2) Commuted Value of Pension, (3) Retirement Gratuity and (4) Pension payable after commutation.

Date of Birth 15-10-1953

Date of appointment 01-05-1977

Was drawing the pay of Rs 11,520 (including Grade Pay of Rs 2400) from 01-07-2010.

(20 marks)

- II. (a) How is the pension contribution calculated in respect of a Government servant while in Foreign service?

(4 marks)

(b) An Assistant Accounts Officer (Gr B) drawing pay of Rs 21,780 (16,980 + 4,800) in the pay band plus Grade Pay of Rs 9,300 – 34,800 + 4,800 from 1-7-2008 was transferred on Foreign Service terms to Public Sector Undertaking from 1-4-2009. Calculate the amount of pension contribution payable by the foreign employer based on the following particulars:-

1. Date of joining service 16-1-1988
2. Scale of pay of the post held on foreign service was in the Pay Band + Grade Pay of Rs 15,600 – 39,100 + 5,400
3. He was on earned leave from 15-3-2009 to 31-03-2009 and was relieved on 1-4-2009 to join Foreign Service. After availing joining time, he joined foreign service on 7-4-2009
4. He was given proforma promotion as Accounts Officer (Gr B) in the pay band plus Grade Pay of Rs 9,300 – 34,800 + 5,400 in the parent department from 1-11-2009 and he re-elected to draw from that date his Grade Pay + Deputation (Duty) Allowance @ 10% thereon
5. He opted fixation of Pay in the pay band plus Grade Pay of Rs 9,300 – 34,800 + 5,400 under Rule 13 of CCS (RP) Rules, 2008 from the date of promotion.
6. He availed earned leave from 1-3-2010 to 10-3-10

7. He was absorbed in the said Public Sector Undertaking from 1-4-2010

(12 marks)

III (a) A Government servant drawing the pay of Rs 9,530 + 1,900 in the Pay Band plus Grade Pay of Rs 5,200 -20,200 + 1,900 from 1-7-2008 was appointed to officiate on a regular basis in a higher post carrying the pay in the same Pay Band with a Grade Pay of Rs 2,400 from 1-11-2008. He was reverted to his permanent post on 1-11-2009. On 1-5-2010, he was again promoted to the same higher post in the Pay Band plus Grade Pay of Rs 5,200-20,200 + 2,400. Fix his pay on 1-5-2010 and indicate his date of next increment

(8 marks)

(b) What is the distinction between withholding 'Next Increment' and 'One Increment'?

(8 marks)

IV (a) Explain the conditions for grant of study allowance

(8 marks)

(b) Narrate the provisions relating to encashment of Earned Leave along with Leave Travel Concession

(8 marks)

V (a) An Assistant Accounts Officer drawing the pay of Rs 15,060 + 4,800 in the Pay Band plus Grade Pay of Rs 9,300 – 34,800 + 4,800 was appointed as P.A.O in the same Pay Band but with Grade Pay of Rs 5,400 on adhoc basis with effect from 1-4-2010. The officer exercises an option to have his pay fixed under FR 22(I)(a)(i) from his date of next increment i.e., on 1-7-2010. Regulate his pay.

(8 marks)

(b) Elaborate the provisions relating the persons to whom gratuity is payable. When shall the Death/Retirement Gratuity lapse?

(8 marks)

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VI Write short notes on

1. Lapsed Deposits
2. Subsistence Allowance
3. Vote on Account
4. Mileage Allowance

(16 marks)

VII (a) What are the rules regarding classification of transactions in Government Accounts?

(8 marks)

(b) What do you understand by standards of financial propriety?

(8 marks)

VIII (a) What are the precautions to be taken while preparing Arrear Bills by a Drawing Officer?

(8 marks)

(b) Elucidate the procedure for repayment of lapsed deposits

(8 marks)

IX Comment on the following:-

1. The authority competent to contract the purchase of stores for the public services exempted firm 'A' from furnishing Security Deposit as it is was registered with the Directorate General of Supplies and Disposals
2. A government servant proceeded on Earned Leave for 120 days from Delhi. While he is spending his leave at Chennai, he receives an order of transfer posting him to Bangalore on the expiry of his leave. The officer claims joining time as well as T.A. admissible for transfer from Delhi to Bangalore
3. An officer allotted Government residence was using a portion thereof for doing office work. The Administrative Authority agreed with the officer's request for allowing a reduction of Rs 50/- p.m. on this account from the monthly license fee payable.
4. Shri A who had 35 days of Earned Leave at credit applied for encashment of 10 days earned leave while availing LTC to hometown. This was sanctioned by the competent authority

(16 marks)

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

Time allowed: Three Hours

Maximum Marks: 100

Answer Question No. 1 and ANY FOUR of the rest

- I Post the following transactions in the Cash Book of Shri 'A' Executive Engineer of Building Division for August 2008 indicating the classification of each item and close the Cash Book giving analysis of the closing balance.

1-8	Opening Balance	Rs
	Cash including counterfeit coins worth Rs.25	6551
	Service Postage Stamp	150
	Revenue Stamps	70
	Postal Order in favour of Divisional Office on Account of tender documents	640
	Self Cheque No.488 dated 30-7-2008 encashed	7500
	Imprest with Sub-Divisional Officers M&N Rs 2500 Each	
2-8	Self Cheque No.488 dated 30-7-2008 encashed	
4-8	Cheque No. 4905 dated 3-8-2008 from Shri 'R' on account of rent from Government non-residential buildings	1300
5-8	Paid by cheque No.489 to contractor 'Y' for construction of Bridge on National Highway Value of work done since previous bill	30000
	Recoveries	
	Security Deposits	3000
	Value of cement issued	4000
	Fine for delay in completion of work 'Construction' 'Construction of Hospital Building'	3000
	Net payment	20000
6-8	Cheque No. 4905 for Rs 1300 remitted to Bank	
7-8	Temporary Imprest issued to Section Officer 'P' vide cheque No. 490	7250
8-8	SDO 'M' renders account of Imprest as under:	
	a) Repairs to office furniture	370
	b) Safai wala's wages	1975
	The amount of imprest is reduced to Rs 2000	

11-8	Cheque No. 4905 for Rs 1300 received back dishonored	
12-8	Section Officer 'P' renders account of Temporary Advance as per details below:	
	(a) Maintenance and repair of commissioner's bungalow	2745
	(b) Pay of chowkidar for vacant civil surgeon's house	2300
	(c) Maintenance & Repair of Hospital Building	1750
	(d) Cash refunded	455
14-8	Cheque no. 138 dated 30-4-2008 issued in favour of Contractor 'A' for Rs. 800 cancelled and a fresh cheque No.491 issued in lieu thereof	
18-8	Received cash on account of rent of Inspection Bungalow	1100
19-8	Purchased Service Postage Stamps vide cheque No.492	300
20-8	SDO 'N' renders account of Imprest for Rs. 2500 (Rs. 1250 on Muster Roll payment to labourers engaged on repair to District Road and Rs. 1250 on repairs to road roller). The Imprest is recouped and increased to Rs.3000	
21-8	Drew self cheque No.493 for cash	8250
22-8	Payment made to work charged establishment relating to maintenance of National Highway Road	4255
23-8	1/3 rd of Cash Balance (excluding imprests) remitted to bank	
24-8	Paid by cheque No.494 to Contractor 'X' first running account bill for construction of overhead tank of IIT	
	Total value of work done	400000
	Secured Advance	40000
	Recoveries:-	
	Security Deposit 10%	
	Income Tax 2%	
	Recovery of cost of cement Rs.50,000	
	Court attachment Rs. 12,000	
25-8	Remitted into Treasury	1500

31-8 Drew salary of regular establishment as per details below:-

Net amount of Cheque

210654

Recoveries:

Income Tax Rs.4000

GPF Rs.44640

CGHS Rs.540

License fees Rs.1676

HBA Rs.5400

Cash found short

75

(20 marks)

II. Post the Contractor's Ledger in form CPWA 43 from the following transactions and close the ledger:-

(1) Opening Balance:-

(a) Rs.900 due to contractor on account of 5% Security with-held from his 1st on account bill for work A (This amount was adjusted in the 2nd running account bill)

(b) Rs.690 due from the contractor for materials issued to him for work A (This amount was also adjusted from the 2nd running account bill)

(2) Second running account bill for work A – Work done up-to-date Rs. 33,000, Security Deposit 10% was deducted.

(3) Secured Advance Rs. 18,000 at 75% of the value of bricks (Rs. 24,000) brought to site of work A was paid to contractor in 3rd Running Bill

(4) Fourth and Final Bill for work A – Work done and measured since previous bill Rs. 21,000. A sum of Rs. 800 recovered from contractor as hire charges for tools lent to him

(5) Cash from contractor on account of earnest money for work B Rs. 1,200

(6) Steel valued at Rs. 3,600 issued to the contractor for use on work B

(7) First on Account Bill for Work B – Rs. 75,000

(8) Fine for delay in completing certain items of works by 10 days at Rs. 1,000 per day.

(20 marks)

III. What principles should be observed in fixing the rate at which articles of stock would be issued to works and contractors'?

Explain Market rate and state what precautions are to be observed if the issue rate is substantially lower than the market rate?

(20 marks)

IV. Write Short notes on

1. Schedule of Rates
2. Bin Cards
3. Storage charges
4. Administrative approval

(20 marks)

V. What are Standard Measurement Books? Should any special precaution be taken in writing up ordinary measurement books as different from the Standard Measurement Book? What purpose do ordinary Measurement Books and Standard Measurement Books serve?

(20 marks)

VI. Name and state the purpose of the important Suspense Heads in Divisional Accounts

(20 marks)

VII.(a) How the Divisional Officer discharge his functions of keeping a constant watch on the progress of expenditure?

(10 marks)

(b) What are the important points requiring attention in the examination of Measurement Books by the Divisional Accountant?

(10 marks)

VIII. Comment on the following:-

- a) Pay and Allowances of an overseer employed on Famine Relief work were remitted to him by postal money order at Govt. expense.
- b) On counting the contents of the cash chest, the Divisional Officer discovered a shortage of Rs. 8. He instructed the cashier to make good the shortage immediately
- c) On closing the account of a contractor on completion of his contract, it was noticed that a sum of Rs. 250 was due to him. The contractor having left the division, the amount was cleared by minus credit to "PW Advances".
- d) A secured advance of Rs. 3,000 was paid for bricks, which the contractor stated, were in kilns almost ready for delivery

(20 marks)