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

**Time allowed: Three Hours**

**Maximum Marks: 100**

**Minimum Marks: 40**

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

**I. Calculate the Superannuation pension, retirement gratuity, commuted value of pension and family pension from the following:-**

1. Date of Birth 1-8-1954
2. Joined service as UDC in IAAD on 14-9-1977
3. Date of confirmation 1-1-1982
4. Promoted as Section Officer with effect from 10-4-1984 and ultimately inducted to IAAS with effect from 31-8-2011. Her pay was fixed at Rs 24,600 plus Grade Pay Rs 5,400 with DNI on 1-7-2012
5. Promoted to PB-3 Rs 15,600-39,100 + 6,600 (grade pay) on 16-4-2014.
6. Availed the following spells of leave other than earned leave:-
  - i) Extraordinary leave for 21 days from 5-10-1995 to 25-10-1995
  - ii) Extraordinary leave from 1-5-2001 to 30-6-2001 due to personal reasons
  - iii) Half pay leave from 7-8-2002 to 30-9-2002
  - iv) Commuted leave from 30-6-2002 to 30-7-2002
7. She was placed under suspension from 1-4-1986 to 31-7-1986 and the period was treated as 'dies non' for all purposes
8. Remained on Foreign Service from 1-10-2008 to 30-9-2009. Leave salary and pension contributions were to be paid by the borrowing organization. No entry in support of payment of leave salary and pension contributions was found recorded in her Service book
9. Dearness Allowance is 107% of pay.

**(20 Marks)**

II. (a) When is an increment not drawn as a matter of course?

(4 Marks)

(b) A Group 'B' officer in the Pay Band + Grade pay of Rs.9300-34800+4800 and drawing Rs.22,850 (18050+4800) was on leave from 1.8.2013, with the leave salary of Rs.22,850/- p.m. He was placed on Foreign Service in India with effect from 1.10.2013. He actually took charge of the post in the foreign service on 16.10.2013 and drew the pay of Rs.24,140 (18740 + 5400) in the same pay band but with Grade Pay of Rs.5400. While on foreign service, he was granted earned leave for 30 days from 1.4.2014 and allowed leave salary at Rs.24,140 p.m.

His date of birth is 1.1.1964. He entered service in a temporary post on 1.1.1985. The post became permanent on 1.3.1985 and he was confirmed in the post from the same date. While on foreign service, he received promotion in an officiating capacity to a Group 'A' post in the Pay Band + Grade pay of Rs.15600-39100+6600 with effect from 1.5.2014, from which date he was allowed to draw from the foreign employer at Rs.25,340 (18740 + 6600) p.m.

On termination of appointment, he was granted half pay leave for 31 days from 1.7.2014, on the leave salary of Rs.12,670/- p.m. and was treated to have reverted to Government service from foreign service with effect from 1.8.2014.

It was agreed that the officer would pay the pension contribution and the foreign employer would pay leave salary contribution under FR 123 (b). Initially the Foreign Service term was upto 30.4.2014, but it was extended from 1.5.2014.

Calculate the monthly rates of pension and leave salary contribution recoverable from the Officer and the foreign employer respectively.

(12 Marks)

III (a) A Lower Division Clerk drawing the pay of Rs.10,140 (8240 + 1900) in the Pay Band plus Grade pay of Rs.5200-20200 + 1900 with effect from 1.7.2013 was appointed on regular basis to officiate as Upper Division Clerk in the same Pay Band but with a Grade Pay of Rs.2400 with effect from 1.12.2013. He proceeded on extra ordinary leave without Medical Certificate for 30 days from 1.6.2014 to 30.6.2014 and in continuation earned leave for 31 days and half pay leave for 92 days. After expiry of leave, he stood reverted to his substantive post of Lower Division Clerk on 1.11.2014. He was again promoted as Upper Division Clerk in the

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same Pay Band and Grade pay of Rs.2400 with effect from 1.4.2015. It was certified by the Competent Authority that he would have continued to officiate as Upper Division Clerk upto 30.9.2014 but for his proceeding on leave. Regulate his pay from time to time and indicate Date of Next increment in the post of Upper Division Clerk.

**(8 Marks)**

(b) How is the pay fixed when an official is transferred from one ex-cadre post to another ex-cadre post?

**(8 Marks)**

IV (a) What is 'Leave not Due'?

**(8 Marks)**

(b) How far does a period of suspension count as qualifying service for pension?

**(8 Marks)**

V (a) An Assistant Audit Officer is drawing a pay of Rs.18140+4800 in the Pay Band + Grade Pay of Rs.9300-34800+4800 with the date of increment on 1.7.2012. The Disciplinary Authority ordered on 1.4.2012 that his next increment be withheld for a period of three years and that the withholding will not have the effect of postponing his future increments. Regulate his pay from 1.7.2012 to 30.6.2015.

**(8 Marks)**

(b) Can a Government servant apply for commutation of pension before actual retirement? If so, what procedure should be followed?

**(8 Marks)**

VI Write short notes on

1. Child Adoption Leave
2. Invalid Pension
3. Ex-parte enquiry
4. Cost plus contract

**(16 Marks)**

VII (a) What is the currency of a sanction? Do all sanctions expire after this period?

**(8 Marks)**

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

**(8 Marks)**

VIII (a) What TA is admissible to an officer on transfer for the transportation of motor car or motor cycle / Scooter by road between places not connected by rail:-

- 1) When the conveyance is sent under its own propulsion, and
- 2) When the conveyance is sent loaded on a truck?

(8 Marks)

(b) State briefly the procedure for the conduct of inquiry under Rule 14 of CCS (CCA) Rules, 1965.

(8 Marks)

IX Comment on the following:-

1. A Public Sector Undertaking demanded the refund of leave salary contribution paid by it on behalf of a P & T Officer on foreign service on the ground that he did not actually earn any leave during foreign service, his earned leave at credit having reached the maximum limit even prior to the commencement of the foreign service.
2. A Group-A Government servant who retired on superannuation on 31.1.2014, applied on 15.2.2014 to the Competent Authority for commutation of earned leave for 30 days availed of by him in June, 2004, into half pay leave so that he could get the lumpsum cash payment for the earned leave. The request was granted.
3. Family pension was denied to a son of a Government servant who retired from service from 31.7.2013 on the ground that the son was born on 15.10.2013, ie. after retirement of the Government servant and was as such not a family member at the time of his retirement.
4. An officer due to retire on superannuation on 31<sup>st</sup> March requests that he may be permitted to subscribe to the GPF upto the date of his retirement so that he may avail of the permissible deductions for income tax purpose.

(16 Marks)

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

**Time allowed: Three Hours**

**Maximum Marks: 100**

**Minimum Marks: 40**

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

**I. Write the Cash Book of Mr.X Executive Engineer of CPWD Division for the month of June 2014 from the following data. Indicate classification of each transaction & close the Cash Book.**

	₹
1-6 Opening Balance	
(i) (a) Notes (including soiled Notes for Rs.180)	3450
(b) Counterfeit Coins	30
(ii) Revenue Stamps Rs.20; Ordinary Postage Rs.30	50
(iii) Self cheque No.41 dated 29-5-2014	6000
(iv) Demand Draft No.18670 dated 22-5-2014 drawn in favour of supplier towards payment of stock articles	8000
(v) Cheque dated 29-5-2014 received from Contractor K towards sale of unserviceable stores	2000
(vi) Hand Receipt for Imprest with SDO K	800
(vii) Cheque No.42 dated 29-5-2014 drawn in favour of Contractor M lying undelivered	19000
1-6 (i) Cashed cheque drawn in favour of self on 29-5-14	6000
(ii) Despatched Bank Draft dated 22-5-2014 and cheque dated 29-5-2014	
(iii) Remitted the cheque dated 29-5-2014 from contractor K into Bank	2000
3-6 Paid by cheque no.43 3 <sup>rd</sup> On A/c Bill of contractor B for Repair to High Court Building	
(i) Value of work measured up-to-date	90000
(ii) Up-to-date Advance payments	40000
(iii) Payment made in the previous On Account Bill	66000
(iv) Released amount with-held in the last on a/c bill	500

Recoveries (Besides Security Deposit & Income Tax)

	(i) Value of cement supplied in April 2014	12000
	(ii) Recovery advised by another Division	4000
	(iii) Materials supplied for construction of Stores Shed	3000
7-6	(i) Account of temporary advance paid on 17-5-2014 was rendered by SDO H as under and adjusted: Muster roll for annual repair to Sub Divisional Office Building - Rs.1200 out of which Rs.100 were unpaid. Refunded cash Rs.400	
	(ii) Received EMD in cash from the tenderer, but it was refunded on the Same day by cheque no.44	4000
10-6	(i) Demand Draft dated 22-5-2014 received back undelivered and sent to the Bank for cancellation and credit to Government Account	
	(ii) Sale proceed of old stock materials realized by SDO K on 6-6- was remitted by him to Bank on 8-6. Received challan from bank on 9-6- and transaction incorporated in the Cash Book on 10-6-2014	3200
13-6	(i) Soiled Notes sent to Reserve Bank of India for exchange with Fresh Notes were rejected to the extent of Rs.100	
	(ii) Refunded balance of Security Deposit to Contractor P by cheque No.45 after recovering an amount of Rs.2000 advised by another division	18000
17-6	(i) Issued fresh cheque no.46 in lieu of lost cheque no.6 of 12-5-2014 for Rs.6500	
	(ii) Cancelled cheque no.21 dated 21-5-2014 Rs.3000 for purchase of Service Postage Stamps	
24-6	(i) Paid Imprest (Rs.800) to Junior Engineer O by cheque no.47	
	(ii) Imprest account of SDO K adjusted and recouped in cash as under: Salary of work charged establishment towards "Maintenance and Repairs of college building" Rs.600 Imprest reduced by Rs.200	
25-6	(i) Sold Revenue Stamps to staff	20
	(ii) Conducted surprise check and found cash short	625
30-6	Closed outstanding Imprests and remitted cash balance into Bank due to closure of the Division	

(20 Marks)

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II. Post the Contractor's ledger of M/s.Kumar & Co. for May 2014 in Form CPWA 43 from the following transactions. Close the ledger and also work out the closing balance. All recoveries & advances outstanding at the end of April 2014 were adjusted in May 2014.

	₹
1-5- Second Running Account bill of work 'A'	30,800
Recoveries :- Secured Advance	10,800
Hire charges of T & P Articles	388
Advance payments	2,500
3-5- Issued 10 M.T of M.S. Bars for Work 'A' at Rs.5000 per M.T plus 2% storage charges	
4-5- Issued Cement for Work 'D'	4,500
10-5- 1 <sup>st</sup> . Running Account Bill of M/s Raman Lal & Co. in respect of works done at the risk and cost of the contractor M/s. Kumar & Co. at 10% above the rates tendered by the latter.	
Value of work done	9,284
Recoveries:- Secured Advance	1,800
Income Tax	185
16-5- First Running Account Bill for work 'B' executed on Lump-sum contract basis.	58,000
Recoveries:- Secured Advance	20,000
Security Deposit	5,800
Cost of materials	12,600
Income Tax	1,560
17-5- Received back on Stock 1 M.T. of M.S Bars issued for work 'A' as unused. Market rate prevailing was Rs.5,250 per M.T	
18-5- Issued 4 M.T steel angles from Stock: the supply was not considered as for bonafide use of work. Market rate of steel at the time of supply was Rs.5,550 per M.T and issue rate was Rs.5,500 per M.T. plus 2% storage charges.	
21-5- Second Running Account Bill for work 'D'	20,000
Recoveries made:- Cost of materials	8,500
Security Deposits	2,000
24-5- Maximum Advance admissible was paid on the fourth Running Account Bill in respect of Work 'C' which was under check in the Division and delay in payment was anticipated.	
Value of work	80,000
Recoveries made:- Security deposit Rs.8,000 income Tax Rs.1,600	

(20 Marks)

III. What are the three fold functions of a Divisional Accountant?

What should a Divisional Accountant do when he is over ruled by his Divisional Officer and is not satisfied with the latter's decision?

(20 Marks)

IV. Write short notes on:-

1. Proforma Accounts
2. Deposit Works
3. On Account payment
4. Lapsed deposits

(20 Marks)

V. Define a time-expired cheque. How are time-expired and cancelled cheques treated in Public Works Division?

(20 Marks)

VI. Briefly describe the procedure followed for the procurement, custody and issue of stock materials in a Public Works Division

(20 Marks)

VII (a) What are the checks applied to Muster Rolls by the Divisional Accountant?

(b) What important points require attention of a Divisional Accountant at the time of Examining Measurement books?

(20 Marks)

VIII Comment on the following:-

- a) Road surfacing material worth Rs.6000 is shown as issued from stock and debited to an estimate on the 26<sup>th</sup> March. Actually the material is issued towards the end of next August.
- b) The Executive Engineer proposes to pay a supplier on the production of railway receipt and to debit the charges to the suspense head 'Miscellaneous Works Advances'.
- c) Claim of a contractor, in respect of a lumpsum contract for a revision of the lumpsum for the reason that there was delay in the supply of materials by the Department.
- d) A person is appointed to the work charged establishment of a particular work and is allowed travelling allowance from his residence to the site of work.

(20 Marks)