

3-3-2019 F.N

①

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

**Time allowed: Three Hours**

**Maximum Marks: 100**

**Minimum Marks: 40**

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

**I. Given below are the particulars of a Central Government Officer:-**

- i) Date of Birth 15-11-1957
- ii) Date of joining Service 09-06-1979
- iii) Apart from earned leave and half pay leave, he had taken extra-ordinary leave as follows;
  - a) 1-3-1981 to 31-3-1981 For personal reasons
  - b) 1-10-1982 to 31-10-1982 Grounds on which availed not indicated in SB
  - c) 1-6-1991 to 30-4-1992 For higher technical studies
  - d) 1-1-1994 to 30-5-1994 Overstayal of leave treated as unauthorized absence
  - e) 22-7-2011 to 30-8-2011 Unable to join duty due to Civil commotion in the area
- iv) He remained under suspension from 1-8-1984 to 30-9-1984. The Competent Authority had decided not to treat this period as spent on duty.
- v) In the year 2004, in a different case, he remained under suspension for a period of 4 months. On conclusion of the disciplinary proceedings against him, he was awarded a minor penalty. There is, however, no specific entry in the Service Book of the officer regarding treatment of the period of suspension.
- vi) There was an overstayal of joining time of 15 days which was treated as *dies non* but did not entail forfeiture of past service.
- vii) Was on foreign service in India from 10-8-2009 to 12-5-2011 and the foreign service contributions were payable by the Foreign employer. The contributions, had not however, been paid by the Foreign employer.
- viii) Took voluntary retirement on 1-4-2014.
- ix) Was drawing the Pay of Rs 47,230 (including Grade pay) with DNI on 1-7-2012.
- x) The officer died on 20-12-2014 leaving behind one son (DoB 28-3-1992) and a daughter (DoB 7-4-1997)

4-7-102-8-8

Calculate the following retirement benefits admissible:-

(2)

- a) Pension
- b) Retirement gratuity
- c) Maximum admissible commuted value of pension; and
- d) Regulate the family pension payable to the children indicating the amount and dates.

(20 Marks)

**II (a)** How is the pay fixed for an official when reverted from an *ex-cadre* post to an identical/ equivalent cadre post

(4 Marks)

**(b)** An Assistant Accounts Officer (Group B) drawing pay of Rs 58,600 in the Pay level 8 from 1-7-2016 was transferred on foreign service terms to a Public Sector Undertaking from 1-4-2017. Calculate the amount of pension and leave salary contribution payable by the foreign employer based on the following particulars:-

- i) Date of joining service 16-1-1991
- ii) Scale of pay of the post held on foreign service was in the Pay Level 10
- iii) He was on earned leave from 15-3-2017 to 31-3-2017 and was relieved on 1-4-2017 to join foreign service. After availing joining time, he joined foreign service on 7-4-2017.
- iv) He was given proforma promotion as Accounts Officer (Group B) in the Pay Level 9 in the parent department from 1-11-2017 and he re-elected to draw from that date his grade pay plus Deputation (Duty) Allowance @ 10% thereon.
- v) He opted for fixation of pay in the Pay Level 9 under Rule 13 of CCS(RP) Rules, 2016 from the date of proforma promotion
- vi) He availed earned leave from 1-3-2018 to 10-3-2018
- vii) He was absorbed in the said Public Sector Undertaking from 1-4-2018.

(12 Marks)

**III (a)** A Group-A officer drawing substantive pay of Rs 83,300 in Level 11 from 1-7-2016 officiated in a permanent post in the Pay Level 12 from 1-3-2017 to 31-3-2017 and from 1-10-2017 to 31-12-2017 and in a temporary *ex-cadre* post in the Pay Level 12 from 1-1-2018 to 31-3-2018. He was appointed to the permanent post from 1-5-2018 on a regular basis. Indicate the pay he will be entitled to on his regular appointment to the permanent post, if he opts for pay fixation from the date of appointment.

(8 Marks)

**(b)** Explain the procedure for calculating the date of next increment in the revised pay structure with effect from 1-1-2016.

(8 Marks)



**IV (a)** In what special circumstances can Extraordinary Leave be granted?

**(8 Marks)**

**(b)** A Government servant against whom departmental or judicial proceedings are in progress attains the age of superannuation. What procedure is prescribed in the rules regarding payment of pension and gratuity?

**(8 Marks)**

**V (a)** A Government servant is drawing the pay of Rs 62,200 from 1-7-2016 in the Pay Level 8. The Disciplinary Authority ordered on 1-6-2017 that his next increment be withheld for a period of two years and this will not have the effect of postponing his future increments. Regulate his pay from time to time.

**(8 Marks)**

**(b)** From which date is commuted portion of pension of a Government servant to be restored? Describe the procedure.

**(8 Marks)**

**VI** Write short notes on:

1. Leave Not Due
2. Compulsory Retirement Pension
3. Memorandum of Charges
4. Vote on Account

**(16 Marks)**

**VII (a)** State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts or otherwise.

**(8 Marks)**

**(b)** Describe the procedure for repayment of Lapsed Deposits.

**(8 Marks)**

④

**VIII (a)** Is any TA admissible to a retiring Government servant who wishes to settle down permanently at the last station of duty? If so, how the TA is regulated in such cases?

**(8 Marks)**

**(b)** Explain the cases in which drawal and disbursements for part of a month is permitted

**(8 Marks)**

**IX** Comment on the following:

1. An advance of LTC was sanctioned to Shri M for visiting his Hometown in June, 2018. Shri M has been under suspension from May, 2018.
2. An amount recoverable from Government servant is deducted from GPF balance payable to him, as requested by the Government servant.
3. A Government servant who retired on superannuation pension applied for commutation after 18 months of his retirement. The commutation money was paid to him without subjecting him to a medical examination as he had retired on superannuation pension.
4. A Government servant with nine years of qualifying service retired from service on invalidation. He requests for the payment of Family pension, 1964, to his wife in the event of his death after retirement.

**(16 Marks)**

\*\*\*\*\*

03-03-2019

A.N.

①

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

**Time allowed: Three Hours**

**Maximum Marks: 100**

**Minimum Marks: 40**

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

**I** Post the following transactions in the Cash Book of Executive Engineer CPWD Division 'A' for August 2017. Also indicate the classification of each item, and close the Cash Book giving the analysis of the closing balance.

1-8	Contents of the Cash chest	Rs.
	(i) Legal tender coins and notes	150
	(ii) Service Postage stamps	70
	(iii) Revenue stamps	20
	(iv) Self cheque dated 28-7-2017	1,500
	(v) Cheque dated 31-7-2017 on local branch of SBI from Shri A on account of rent	600
	(vi) Undisbursed amount of Pay & allowances of the regular staff of the Division awaiting disbursement	2,200
	(vii) Temporary Advance with AE – P	600
	(viii) Imprest with AE – B	1,500
	(ix) Fixed Deposit Receipt of SBI from contractor-X towards SD	10,000
	(x) Deposit at Call Receipt of SBI from contractor Y towards SD	5,000
	(xi) Cheque No. 54 dated 31-7-2017 in favour of contractor-K	15,000
2-8	(i) Disbursed pay & allowances of the regular staff of the Division	2,200
	(ii) Self cheque dated 28-7-2017 cashed	1,500
	(iii) Cash received towards sale of tender form	1,000
4-8	(i) Cheque dated 31-7-2017 received from Sh 'A' remitted into Bank	600
	(ii) Deposit at Call Receipt of SBI from contractor Y remitted to Bank	5,000
	(iii) Cheque No. 54 dated 31-7-2017 handed over to contractor K	15,000
7-8	(i) Purchased Revenue Stamps	40
	(ii) Paid M/s Cement Corporation of India for cement purchased from them vide cheque No. 55	70,000
8-8	A – P rendered account of Temporary Advance	
	(i) Coolie charges and cartage of cement	550
	(ii) Cash balance refunded	50
9-8	(i) Rent of Divisional Office building by cheque No. 56	8,000
	(ii) Rent of Inspection Bungalow received	600



②

11-8	Imprest account of AE-B adjusted and recouped in cash	
	(a) Repairs to Office furniture	175
	(b) Repairs to Inspection Bungalow	325
	(c) Payment found inadmissible and disallowed	100
14-8	(i) Fresh cheque No. 57 issued in lieu of old Cheque No. 33, dated 24-6-2017 reported lost by contractor A	23,000
	(ii) Purchased service Postage Stamps – cheque No. 58	800
16-8	(i) Purchased furniture from M/s N for Government Hospital and issued cheque No.59	1,47,000
	(ii) Revenue Stamps sold to staff	40
21-8	(i) Temporary Advance given to JE-A vide cheque No. 60	300
	(ii) Remitted to Bank all receipts upto 16-8-2017	
22-8	Paid to contractor Y vide cheque No.61, his 2 <sup>nd</sup> Running Bill for a Major work “Construction of Residential Quarters for Police”	
	(i) Total value of work actually measured upto date	1,70,000
	(ii) Advance payment made on 2 <sup>nd</sup> Running Bill	20,000
	(iii) Payments made in the 1 <sup>st</sup> Running Bill for work only	1,40,000
	Recoveries from the Bill:-	
	a) Value of steel supplied for this work in December 2016	3,000
	b) Recovery against contractor advised by other Division	700
	c) Value of material supplied for a Major work ‘Construction of Hospital’	800
	d) Security Deposit @ 2.5%	
23-8	(i) JE-A rendered his temporary Advance details:-	
	a) Repairs to Office building	260
	b) Cash reported lost	40
	(ii) Purchased Revenue Stamps	30
28-8	Drew salary of Executive Engineer and Staff by cheque No. 62	
	(i) Gross amount	Rs 40,000
	(ii) Recoveries: Income Tax	2,200
	General Provident Fund	4,800
	Licence Fee	200

(20 Marks)

II Post the Contractor’s Ledger CPWA Form 43 from the following transactions of the contractor M/s Behari Lal & Sons.

1-5	Opening Balance :- Advance Payment for Work A	Rs 2,500
	Secured Advance for Work B	6,000
	Cement issued for Work B	5,000

03-03-2019

A.N.

(3)

- 10-5 Running A/c Bill No. 2 for work A passed and paid. On A/c payment on this work made for the first time. Security Deposit of Rs. 375 @ 2.5% deducted in the bill and amount outstanding against work B adjusted.
- 20-5 Running A/c Bill No. 2 for work A passed and paid. Secured Advance of Rs. 7000 allowed.
- 24-5 Running A/c Bill No. 3 for work A paid by cheque for Rs 18460 after measuring the work for the first time. Full amount of Advance payment and Secured advance of Rs 4000 adjusted. Security Deposit @ 2.5% and Income Tax @ 2% deducted.

Close the ledger at the end of the month.

(20 Marks)

- III What are the important duties of Disbursing Officer in respect of verification of entries in his Cash Book?

(20 Marks)

- IV Write Short Notes:

1. Journal and Ledger
2. Miscellaneous Works Advances
3. Civil Accounts Officer
4. Transfer Entries

(20 Marks)

- V Who are the authorities responsible for the preparation of Annual Accounts of the Central Government, State and Union Territory Governments (with Legislatures)?

(20 Marks)

- VI What is an Imprest and how it is accounted for? How do you distinguish it from Temporary Advance?

(20 Marks)

- VII a) What safeguards exist to prevent double payments of repayment of Lapsed Deposits?  
b) What are the checks applied to the Register of Works by the Divisional Officer?

(20 Marks)

- VIII Comment on the following:-

- a) The Divisional Officer orders that the earnest money received from contractors on the day of opening tenders need not be entered in the Cash Book as it may have to be refunded on that very day.
- b) A person appointed to the work charged establishment of a particular work and is allowed travelling allowance from his residence to the site of work.
- c) A Divisional Officer refuses to sign the monthly accounts and supporting schedules stating that it is the duty of Divisional Accountant alone.
- d) Accounts Department approved the proposal to record the value of a claim relinquished on the expenditure side of accounts as specific loss.

(20 Marks)

\*\*\*\*\*