

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. (a) From the following particulars, calculate the Pension and Retirement Gratuity admissible to the officer on his retirement on the attaining the age of superannuation:

- 1) Date of Birth 2-9-1958
- 2) Joined service in a Group C post on 2-9-1976
- 3) He was officiating as Accounts Officer and drawing the pay of Rs 74,300 in Level 8 in the Pay Matrix on 1-1-2017 with DNI on 1-7-2017.
- 4) Availed the following spells of leave (other than earned leave and half pay leave) during his service:-
 - a) Extraordinary leave on medical certificate from 5-6-1997 to 12-7-1997 followed by overstayal of leave from 13-7-1997 to 26-7-1997. The overstayal was not regularised by the grant of leave
 - b) Extraordinary leave on private affairs from 4-8-2012 to 10-9-2012
- 5) He took part in strike from 6-9-1994 to 15-9-1994 which amounted to interruption in service under the provisions of FR 17-A and Rule 27 of CCS (Pension) Rules, 1972. The interruption was condoned by the Competent Authority.

(b) The Officer died on 5-12-2018 leaving behind his wife, son and two daughters. The date of birth of son was 14-11-2000 and of the daughters 25-7-1996 and 8-12-1997. The younger daughter was married in January 2017, while the elder one was unmarried. The widow too died on 23-5-2019.

Calculate the amount of Family Pension and Residuary Gratuity admissible to successive surviving family members and the period up to which it is admissible to them.

(20 Marks)

II (a) To what extent does a period spent on leave count for increment in a time-scale?

(4 Marks)

(b) From the particulars given below , indicate the rates of Leave Salary and Pension Contributions payable by BHEL, Haridwar, from time to time:

An Assistant Accounts Officer drawing Rs 52,000 plus Special pay of Rs 600 in the Pay Level 8 from 1-7-2016, while working in the office of the Accountant General (A&E), Uttar Pradesh, Allahabad, was sent on deputation on foreign service terms to Bharat Heavy Electricals Limited, Haridwar, in the Pay Level 11. The deputation was for a period of one year from the date of joining that post. He was to draw 10 percent of the pay drawn in the prescribed Pay Level 11 as Deputation (Duty) Allowance subject to the maximum of Rs 9,000 p.m. He was relieved at Allahabad on 15-7-2016 FN. Proceeded on earned leave for 20 days and extraordinary leave for 6 days. He availed joining time of 8 days and joined BHEL on 18-8-2016. While on deputation, he was granted pro-forma promotion under next below rule to the grade of Accounts Officer in the Pay Level 10 with effect from 15-2-2017. On expiry of the period of deputation, he proceeded on earned leave for 15 days and rejoined his parent office on 10-9-2017, where his pay was fixed at Rs 56,100 with a Special pay of Rs 1,200. He had joined service on 15-9-2002 and was confirmed with effect from 15-9-2004.

(12 Marks)

III (a) A Group B Government servant drawing Rs 70,000 in the Pay Level 8 from 1-7-2016 was appointed to officiate in a post in Group A in Pay Level 11 with effect from 1-8-2017. He went on EL for 61 days with effect from 1-9-2017 and joined the same post in Group A on return from leave. He was reverted to his lower post on 1-12-2017. On 1-3-2018, he was promoted to another Group A post in the Pay Level 10 involving assumption of higher responsibilities. On 1-9-2018, he was again promoted to a post in Pay Level 11. Regulate his pay from 1-7-2016.

(8 Marks)

(b) What should a Competent Authority indicate in his order of punishment reducing a Government servant to a lower level in the Pay Matrix or post?

(8Marks)

IV (a) Distinguish between 'Leave not Due' and 'Commutated Leave'

(8 Marks)

(b) Can a resignation from service tendered by a Government servant be allowed to be withdrawn? If so, under what conditions may the withdrawal be allowed?

(8 Marks)

V (a) Pay of a Government servant in the Pay Level 6 from 1-1-2016 is given below:-

1-1-2016		50,500
1-7-2016	(Increment)	52,000
1-7-2017	(Increment)	53,600
1-7-2018	(Increment)	55,200

As a measure of penalty, his pay was reduced by two stages with effect from 1-9-2018 for a period of two years. It was ordered that the reduction would not have the effect of postponing his future increments and he will earn increments of pay during the period of reduction. Regulate his pay from 1-9-2018 to 31-8-2020.

(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. Joining Time
2. Compulsory Retirement Pension
3. Common Proceeding
4. Child Adoption Leave

(16 Marks)

VII (a) State the procedure to be followed for the 'Refund of Deposits'

(8 Marks)

(b) What are the rules for grant of Permanent Advance?

(8 Marks)

VIII. (a) What are the provisions relating to drawal of travelling allowance by Government servants summoned to give evidence?

(8 Marks)

(b) What is the time limit within which a claim for reimbursement of LTC should be preferred?

(8 Marks)

IX. Comment on the following:-

1. An Assistant Accounts Officer drawing pay of Rs 50,500 in the Level 8 in the Pay Matrix is given additional charge of another post of Asst. Accounts Officer in the same office. Considering that there is specific addition to duties and responsibilities, it is proposed to grant him a special pay of Rs 800 p.m.
2. 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 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.
3. A Government servant due to retire on superannuation on 28-2-2018, proceeded on Commuted leave on MC from 15-1-2018, for a period of 35 days. He was, however, unable to obtain a certificate of fitness on expiry of this period of leave. He wants extension of leave up to 28-2-2018.
4. A Government servant visits his hometown during weekend holidays during 29th and 30th May and submits his LTC bill on 1-6.

(16 Marks)

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 . Write the Cash Book of Shri X, Executive Engineer of CPWD Division for the month of June 2019 from the following data. Indicate classification of each transaction and close the Cash Book.

1-6	Opening Balance	
i)	a . Notes (including soiled Notes for Rs 180)	3,450
	b. Counterfeit Coins	30
ii)	Revenue Stamps Rs 20, Ordinary Postage Stamps Rs 30	50
iii)	Self Cheque no.41 dated 29-5-2019	6,000
iv)	Demand Draft no.18670 dated 22-5-2019 drawn in favour of supplier towards payment of stock articles	8,000
v)	Cheque dated 29-5-2019 received from contractor K towards sale of unserviceable stores	2,000
vi)	Hand receipt for Imprest with SDO K	800
vii)	Cheque no.42 dated 29-5-2019 drawn in favour of Contractor M lying undelivered	19,000
1-6	i) Cashed Cheque drawn in favour of self on 29-5-2019	6,000
	ii) Despatched Bank Draft dated 22-5-2019 and cheque dated 29-5-2019	
	iii) Remitted the Cheque dated 29-5-2019 from Contractor K into Bank	2,000
3-6	i) Value of work measured up-to-date	90,000
	ii) Up-to-date advance payments	16,000
	iii) Payment made in the previous on account bills	42,000
	iv) Released amount with-held in the last on account bill	500
	Recoveries (Besides Security Deposit & Income Tax)	
	i) Value of Cement supplied in April 2019	12,000
	ii) Recovery advised by another division	4,000
	iii) Materials supplied for construction of Stores shed	3,000
7-6	i) Account of Temporary Advance paid on 17-5-2019 was rendered by SDO H 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	4,000
10-6	i) Demand Draft dated 22-5-2019 received back undelivered and sent to Bank for cancellation and credit to Government account.	
	ii) Sale proceed of old stock materials realised 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 Cash Book on 10-6-2019	3,200
13-6	i) Soiled notes sent to RBI 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.	18,000
17-6	i) Issued fresh cheque no.46 in lieu of lost cheque no.6 of 12-5-2018 For Rs 6500	
	ii) Cancelled cheque no.21 dated 21-5-2019 for 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 toward 'Maintenance and Repairs of College Building'. Imprest reduced by Rs 200	600
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)

II Post the Contractor's Ledger of M/s Rai & Sons for June 2019 from the following particulars. Close the ledger and work out the closing balance:

1) Opening Balance	
i) Secured Advance- Work 'A'	26,000
ii) Advance Payment – Work 'B'	12,000
iii) Cost of steel for Work 'X' on lump-sum contract basis	6,000
iv) 2.5% of value of work done on a/c of Security Deposit with-held and adjusted in 2 nd on A/c Bill of Work 'A'	750
2) 1 st Running Account Bill for Work 'X'	
i) Total value of work done	39,000
ii) Additions and alterations	9,000
iii) Cost of steel used on work	3,000
iv) Secured Advance	16,000
v) Security Deposit 2.5%	
3) Security Deposit received in respect of Work 'H'	10,000
4) Paid First and Final Bill in respect of supplies made	3,000
5) 2 nd on Account Bill for Work 'A'	
i) Value of up-to-date work	66,000
ii) Advance Payment for work done but not measured	7,000
iii) Secured Advance since last bill	- 20,000
iv) Security Deposit 2.5%	
6) Cost of cement issued from stock for Work 'B'	9,000

7) 2 nd on Account Bill for Work 'B'	
i) Value of work done up-to-date	68,000
ii) Value of work since last bill	32,000
iii) Half of cement issued for work was used up on work	
iv) Half of the Advance outstanding adjusted and further advance of Rs 9000 allowed for work done and not measured	
v) Secured Advance	16,000
8) Cost of G.I. Sheets purchased through DGS&D issued to Work 'H' but debit advice awaited	13,000

(20 Marks)

III Define time expired cheque. How are cheques cancelled in the Public Works Divisions?

(20 Marks)

IV Write short notes on:-

1. On Account Payment
2. Measurement Book
3. Deposit Work
4. Pro-forma Accounts

(20 Marks)

V Outline the procedure to be followed with the settlement of transactions between a State Government and the Central Government

(20 Marks)

VI Mention the object of Transfer Entries and it's preparation

(20 Marks)

VII a) What are the principles governing the allocation of expenditure on a Capital Scheme, between Capital and Revenue Accounts?

b) Mention briefly the rules regulating the manner of classification and adjustment of losses in Government Account

(20 Marks)

VIII Comment on the following:-

1. The travelling expenses of a Government servant belonging to Education Department deputed to supervise a departmental examination in Medical Department was debited to Medical Major Head.
2. Materials were issued to a contractor largely in excess of the reasonable requirements as determined by reference 'to actual quantities of work done and authorised formulae in general use for the calculation of quantities of materials required for issue to works.
3. For certain imported articles, a contractor claims higher rates than those provided in the agreement because the Custom duty on them was increased since the time agreement was entered into.
4. A temporary advance of Rs 250 was granted to a subordinate on the 1st June, 2019. He returned it intact on 4th September, 2019, having in the meantime been on Casual Leave for 15 days.

(20 Marks)
