

Held on 01-10-2022

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 15-11-1960
- 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) 1-3-1982 to 31-3-1982 For personal reasons
 - b) 1-10-1983 to 31-10-1983 Grounds on which availed not indicated
In the Service records
 - c) 1-6-1992 to 30-4-1993 For higher technical studies
 - d) 1-1-1995 to 30-5-1995 Overstayal of leave treated as un
authorized absence
 - e) 22-7-2012 to 30-8-2012 Unable to join duty due to Civil
commotion in the area.
- iv) He remained under suspension from 1-8-1985 to 30-9-1985. The competent authority had decided not to treat this period as spent on duty.
- v) In the year 2005, in a different case, he remained under suspension for a period of 4 months. On conclusion of the disciplinary proceeds 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 10-8-2010 to 12-5-2012 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 1-4-2020.
- ix) Was drawing the pay of Rs 1,26,600 in Level 12 in the pay Matrix on 1-1-2019 with DNI on 1-7-2019.
- x) The Officer died on 20-12-2020 leaving behind one son (DoB 28-3-1998) and a daughter (DoB 7-4-2003).
- xi) DA @ 17%.

Calculate the following retirement benefits admissible:-

- 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 would you regulate the pay of a Government Servant who has been reduced as a punitive measure to a lower Level in the Pay Matrix or post.

(4 Marks)

b) From the particulars given below, calculate the total amount of pension and leave salary contributions payable by the foreign employer.

An officer stationed at Bangalore drawing a pay of Rs 46,200 in the Pay Level 6 with his next date of increment on 1-7-2016, was sent on deputation on foreign service to a Public Sector Undertaking at New Delhi in the Pay Level 10. The deputation was for a period of one year initially, renewable each year. He has opted to draw 10% of the existing pay in the prescribed Pay Level in the Pay Matrix as Deputation (Duty) Allowance. He was relieved on 17-5-2016 F/N. He availed of 8 days of joining time against admissible 12 days. His period of deputation has been renewed from time to time. While on deputation, he was given a proforma promotion with effect from 15-12-2018, in the Pay Level 8. On expiry of his deputation he availed of 20 days of earned leave and 12 days of joining time admissible and joined the new post in parent department on 17-5-2019 F/N. His pensionable service started from 2-7-1998.

(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 in 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 in 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 fixation from the date of appointment.

(8 Marks)

b) Can a Government servant whose pay on promotion to a higher post is regulated under FR 22(I)(a)(1) ask for fixation of pay in the higher post from a date subsequent to the date of actual promotion to the higher post? If so, under what conditions such option may be allowed?

(8 Marks)

IV a) Under what conditions Commuted leave be granted to a Government servant? Indicate the limits up to which such leave may be granted and the leave salary admissible during such leave period.

(8 Marks)

b) Distinguish between 'Leave Not Due' and 'Commuted Leave'

(8 Marks)

V a) A Government servant who is dismissed, removed or compulsorily retired from service, is re-instated on appeal or review. How is his past service and period of interruption treated for the purpose of pension?

(8 Marks)

b) A Government servant drawing the pay of Rs 62,200 in Pay Level 8 with effect from 1-7-2017 was punished with stoppage of next increment for two years without cumulative effect. The order imposing the punishment was dated 1-6-2018. Regulate his pay from 1-7-2017.

(8 Marks)

VI Write short notes on:

- 1) Tenure post
- 2) Compassionate Allowance
- 3) Child Adoption Leave
- 4) Common Proceeding

(4 x 4 = 16 Marks)

VII a) What is the procedure for dealing with claims payment of which will cause excess over allotment?

(8 Marks)

b) State briefly the procedure to be followed in the refund of Deposits.

(8 Marks)

VIII a) What is the travelling allowance admissible to a retiring Government servant who wishes to settle down permanently at the last station of duty?

(8 Marks)

b) What are the conditions attached to the grant of advances to a Government servant who intends to avail the Leave Travel Concession?

(8 Marks)

IX Comment on the following:

- 1) A Government servant died while under suspension before the disciplinary proceedings initiated against him could be concluded. The Disciplinary Authority decided to treat the period between the date of suspension and the date of death as leave on half pay.**
- 2) Family pension was denied to a son of a Government servant who retired from service from 31-7-2018 on the ground that the son was born on 15-10-2018, i.e., after retirement of the Government servant and was as such not a family member at the time of his retirement.**
- 3) An official was granted Earned Leave for 20 days from 1st October to 20th October. He obtained Medical Certificate of fitness to resume duty on 21st October and reported for duty on 24th October, after availing the holidays from 21st to 23rd October. His request to allow him to suffix the holidays to leave was rejected on the ground that he did not make his request in advance.**
- 4) A Government servant with headquarters at Delhi goes on tour to Mumbai for 45 days. He stays at Pune and travels daily to Mumbai and returning to Pune each day. He claims D.A. at the rates applicable to Mumbai**

(16 Marks)

Held on 01-10-2022

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, Commercial Irrigation Project Division for the month of July, 2020. Classify each item and work out the closing balance. Also record the certificate by the Executive Engineer.

Details of closing balance on 30 th June, 2020		Rs.
i)	Notes and coins	500
ii)	Stamps: Revenue Rs 20; Service Postage Rs 10	
iii)	Self cheque dated 21-6-2020	1000
iv)	Cheque dated 29-6-2020 in favor of a contractor lying undelivered	4000
v)	Bank Deposit Receipt from a contractor as earnest Money	10000
vi)	Permanent Imprests	
	'A' Assistant Engineer	100
	'B' Assistant Engineer	100
1-7	Received and disbursed the salary bill of the permanent staff of the Division	
	Net Amount	12080
	Balance remaining unpaid	1182
	Rent of the Government Building realized from the staff in the bill	220
2-7	Cashed self cheque dated 21-6-2020	1000
	Delivered cheque dated 29-6-2020 to a contractor	4000
3-7	Paid to a contractor by cheque for the work Constructing Dam	
I)	Total value of work done	40000
II)	Deductions	
	Cost of materials issued	4000
	Security Deposit	4000
	Court Attachment Order	6000
	Hire charges of Concrete Mixer	400
	Excess payment made in connection with another work on Main canal	1000

4-7	Issued by cheque a temporary advance to Assistant Engineer 'C' for payment to labour	4000
5-7	Recouped permanent imprest of Assistant Engineer 'A' on receipt of paid Muster rolls chargeable to work 'Construction of Dam'	80
6-7	Renewed Time-expired cheque to a contractor for supplies for the work 'Construction of Dam'	10000
7-7	Cancelled cheque dated 16-5-2020 in favor of the contractor for Construction of Dam	10000
8-7	Received from auctioneers on account of sale proceeds of Special Tools & Plants put to auction:-	
	Gross Amount	Rs 20000
	Less auctioneer's Commission @ 2 percent	
9-7	Cash collections to-date during the month remitted to treasury	
10-7	Assistant Engineer 'B' reported loss of Rs 20 out of his permanent imprest of Rs 100	
26-7	Paid General Provident Fund advance to a clerk by cheque	15000
27-7	Cash found short in chest Rs 20	

(20 Marks)

II Post the following transactions of Contractor 'Y' in Contractor's Ledger and close the ledger:-

- a) There is an opening balance of Rs 225 recoverable from the contractor for another work 'B'
- b) First Running Account Bill of work 'A' paid as per following details:

	Rs
i) Secured advances as admissible at assessed rates	40,000
ii) Advance payment	7,000
iii) Value of work done	30,000
iv) Recovery of work 'B' was made from this bill	
- c) 40 bags of cement @ Rs 50 per bag issued to work A from stores, recoverable @ Rs 40 per bag from contractor as per agreement.
- d) Secured Advance of Rs 7500 allowed for steel sheets brought at site of work A
- e) Second Running Account Bill paid for work 'A' as under:-

i) Recovery of Secured Advance	24,000
ii) Recovery of Advance payment	7,000
iii) Gross value of work done	85,000
iv) Recovery of cost of cement as at 'c' above	
- f) Fine for delay in completing certain items of work 'A' by 5 days at Rs 35 per day

g) Steel issued from stores – 5 tonnes, issue rate being Rs 4500 per tonne. Recovery from contractor is to be effected @ Rs 5000 per tonne.

h) Third and Final Bill of contractor was paid as under:-

Total Value of work done 1,55,000

All outstanding recoveries were effected from this bill

(20 Marks)

III Briefly describe the duties and functions of a Divisional Accountant

(20 Marks)

IV Write short notes:-

1. Aid to Contractor
2. Priced Stores Ledger
3. Imprest
4. Standard Measurement Book

(20 Marks)

V What procedure is followed:-

- a) For issuing receipts to parties who tender money at Divisional Office or from whom recovery is made from their bills?
- b) When money is received by a Public Works Officer not in charge of a Cash Book?

(20 Marks)

VI What is a Secured Advance? State fully under what conditions and by whom such advance may be given and how it is treated in accounts.

(20 Marks)

VII State the procedure to be followed in adjusting Municipal rates and taxes on Government Buildings.

(20 Marks)

VIII Comment on the following:-

- a) Overpayment of Rs 1000 made to a Contractor for work in progress is debited to 'Miscellaneous Works Advances'
- b) A contractor whose contract is for completed items of work brings timber worth Rs 10000 to the site of work and on the basis of the materials so brought he is allowed to Secured advance of Rs 9500.
- c) Finding the contents of cash chest short by Rs 8, a Divisional Officer instructed to cashier to make good the shortage immediately.
- d) A Divisional Officer proposes not to submit with the monthly accounts the Schedule of Deposits, Suspense (including Workshop Suspense) if there are no transactions during the month.

(20 Marks)
