

held on

27/02/2022

190

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 an officer governed by the CCS (Pension) Rules, 1972:

- 1) Date of Birth 16-7-1963
- 2) Joined service as temporary Clerk on 3-1-1987
- 3) Confirmed as Clerk 1-12-1988
- 4) Promoted and appointed substantively in IA & AS on 1-12-1995
- 5) He took only earned leave and half pay leave as admissible from time to time during his service.
- 6) He was officiating as Accountant General and drawing the pay of Rs 1,48,500 in Level 14 in the Pay Matrix from 1-1-2017 with DNI on 1-7-2017.
- 7) He was granted leave not due for 61 days with effect from 1st August, 2018, at the end of which he was permitted to retire voluntarily due to illness.
- 8) The Officer died on 15th October, 2018, leaving behind his wife and two sons whose date of birth are 10-2-1997 and 15-7-1999 respectively. His wife also died on 1st November, 2018.

(b) What additional Gratuity and Family Pension will be admissible to the family and for what period?

(20 Marks)

II (a) How is 'Authorised leave of absence' treated as interruption in Service?

(4 Marks)

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

A Section Officer (Group B) drawing pay of Rs 42300 in the Pay Level 6 (Substantive) with the date of next increment on 1-7-2016, proceeded on foreign service in a Public Sector Undertaking in the same station with effect from 1-4-2016. The Officer opted to draw pay in the same pay in Level 8 of the post held in foreign service. He was given proforma promotion to the Accounts Officer's grade (Group B) in the same Pay in Level 9 on 1-2-2017 and from that date he opted to draw 5% thereon subject to a ceiling of Rs 4500. While on foreign service, he took (i) earned leave for 31 days from 1-10-2016 and (ii) Commuted leave from 16-4-2017 for 46 days. On being relieved from foreign service, he rejoined his parent office on 31-8-2018. He did not avail joining time either for joining or coming back from foreign service.

(12 Marks)

..2/-

III (a) An Assistant Accounts Officer drawing Rs 68000 since 1-7-2016 in the Pay Level 8 was appointed in an ex-cadre post of Welfare Officer in the Pay Level 11 on 1-9-2016. He was further promoted and posted to another ex-cadre post in Pay Level 12 on 1-10-2019. Fix his pay on 1-10-2019 and indicate the date of next increment and his pay on that date. He opted to draw the pay in the Pay Level of ex-cadre post. (8 Marks)

(b) Under what circumstances can the service rendered by a Government Servant in an ex-cadre post be allowed to count towards initial fixation of pay on his reversion to his parent cadre? (8 Marks)

IV (a) How is 'Leave Not Due' different from extra-ordinary leave? (8 Marks)

(b) What are the conditions for grant of Commuted Leave? (8 Marks)

V (a) A Government Servant drawing the pay of Rs 35400 in Pay Level 6 with effect from 1-7-2018 was punished with stoppage of next increment for two years without cumulative effect. The order imposing the punishment was dated 1-10-2018. Regulate his pay from 1-7-2019 to 30-6-2021. (8 Marks)

(b) What constitutes 'interruption in service' and how does it affect Pension? What are the interruptions which do not entail forfeiture of past service? (8 Marks)

VI Write short notes on:-

1. Personal Pay
2. Child care Leave
3. Compensation Pension
4. Ex-parte enquiry

(16 Marks)

VII (a) What is the currency of the 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) How will you regulate the T. A. of a Government Servant who is required on any day to perform temporary duty at a place other than the normal place of duty? (8 Marks)

(b) What are the occasions under which a Government Servant shall be deemed to have been placed under suspension by the Appointing Authority? (8 Marks)

IX Comment on the following:-

1. The competent Authority refused to pay Subsistence Allowance to a Government Servant under suspension as the charge against him was grave.
2. An Officer appointed through UPSC is recommended only the grant of minimum pay of the post by the Commission, but the Ministry concerned decides to grant him higher initial pay on the plea that it has such power under FR 27.
3. A Government Servant due for retirement on 31-12-2018 AN on attaining the age of superannuation applies for the grant of earned leave for 275 days from 1-4-2018 as leave preparatory to retirement.
4. A Government Servant against whom departmental proceedings have been initiated after the date of retirement, requests for commutation of a percentage of his pension and the Pension Sanctioning Authority considers the request on the ground that the proceedings have been initiated after his retirement from service.

(16 Marks)

held on 27/2/2022

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, Building Division No. 1 of P W Department for the month of June, 2019. Close the Cash Book giving analysis of the closing balance. Also record the classifications and certificate of the Executive Engineer about the closing balance.

| 1-6 Opening Balance: | Rs. |
|---|------|
| i) Cash and coins | 1050 |
| ii) Imprest with Junior Engineer x | 200 |
| iii) Revenue Stamps | 25 |
| iv) Temporary Advance with SDO Y | 250 |
| v) A private cheque No. 222 of Executive Engineer (amount was paid to him from chest as it could not be cashed from the Bank) | 250 |
| vi) Self Cheque dated 29-5-2019 | 280 |

2-6 Encashed private cheque no. 222

2-6 Payment to Contractor K by Cheque no. 21 for repairs of High Court Building (2nd Running Account Bill) details of which are given below:

| | |
|---|-------|
| a) Total value of work measured | 60000 |
| b) Total up-to-date Advance Payment | 10000 |
| c) Payment on actual measurement in 1 st R.A. Bill | 20000 |
| d) Recoveries: | |
| i) Amount recovered for another (Major) work 'Construction of Hospital' | 750 |
| ii) Amount recovered in connection with this work | 500 |
| iii) Security Deposit | 2.5% |

5-6 Junior Engineer x gives account of Imprest as follows:

| | |
|---|----|
| i) Wages paid | 50 |
| ii) Conveyance Charge for bringing furniture to office | 80 |
| iii) Receipt of Rs 22 was shown as realized as sale of grass of the office building | |

Imprest of Junior Engineer recouped by cash and increased to Rs 250 from Rs 200

10-6 Divisional Officer, while going on tour, took Rs 500 as advance for payment to labourers employed for urgent repair to Office Building.

16-6 Self Cheque dated 29-5-2019 encashed.

17-6 Cash counted and found Rs 5 short on surprise check.

| | |
|---|-----|
| 20-6 Labour charges for white washing Office Building | 200 |
| Amount remitted into Treasury | 200 |

-2/-

| | |
|---|-----|
| 22-6 Imprest issued to Overseer P through cheque no.22 | 100 |
| 28-6 Divisional Officer returned with muster rolls for Rs 500, Rs 80 remained as unpaid wages | |
| 28-6 Cheque drawn for chest | 200 |

(20 Marks)

II. Post the contractor's ledger of M/s Johnson & Co. for May 2019 from the following particulars. Close the ledger and work out the closing balance. All recoveries and advances out-standing at the end of April, 2019 were adjusted in May, 2019.

2-5 Paid on Account Bill for Work 'A' on lump sum contract basis:

| | |
|--|--------|
| i) Value of work measured up-to-date | 130000 |
| ii) Value of work done since previous bill | 70000 |
| iii) Up-to-date payment made in first bill | 58500 |
| iv) Up-to-date Secured Advance | 20000 |

Recoveries made from this bill:

| | |
|---------------------|------|
| a) Cost of steel | 9000 |
| b) Security Deposit | 1750 |

9-5 Issued from stock 10 MT of cement to contractor for work 'B'. Stipulated rate of Rs 70 per standard bag at stores. Stock issue rate is Rs 60 per bag. Carriage paid for above material from stores to site of work Rs 900.

13-5 i) Tools and Plant purchased for work 'C' issued to contractor for which hire charges of Rs 2000 per month have been adjusted for 3 months in contractor's account.

ii) Transferred from work 'B' to work 'C' 2 MT of cement at stock issue rate in the interest of work.

15-5 i) 2 MT steel angles received from Steel Authority of India and issued to contractor for use on work 'D' Rs12000.

ii) Paid first and final bill for supplies made Rs 22000.

| | |
|---|-------|
| 18-5 Paid 2 nd Running Account Bill for work 'B' | Rs |
| i) Value of work done since last bill | 96000 |
| ii) Secured Advance recovered | 12000 |
| iii) Advance payment for work done since last bill but not measured | 15000 |

Recoveries indicated above made in full .

Security Deposit recovered at 5%

22-5 Maximum Advance admissible was paid against 3rd on Account Bill in respect of Work 'D' which was under check in Divisional Office as delay was anticipated in its payment

| | |
|------------------------------------|-------|
| Value of work done since last bill | 90000 |
| Recoveries: Security Deposit | 4500 |

Cost of materials to be recovered in full.

(20 Marks)

III. What is an Imprest and how it is accounted for? How do you distinguish it from Temporary Advance?
(20 Marks)

IV. Write short notes on :-

1. Schedule of Rates
2. Secured Advances to Contractors
3. Muster rolls
4. Suspense – Miscellaneous Work Advance

(20 Marks)

V State the procedure and precautions to be observed in issuing materials to contractors. Explain the accounting procedure and procedure for recovery. How are surplus materials treated?

(20 Marks)

VI All recoveries of the expenditure appearing in the accounts of the Public Works Offices should be treated as Revenue Receipts and not as minus expenditure. Explain. Are there any exceptions to this general rule?

(20 Marks)

VII a) Describe the main unit of classification in Government accounts which constitute a five tier arrangement.

(10 Marks)

b) Mention the main principles governing the allocation of expenditure on a Capital Scheme, between Capital and Revenue accounts

(10 Marks)

VIII Comment on the following:-

1. Materials were issued to a contractor largely in excess of reasonable requirements as determined by reference to actual quantities of work done and authorized formulae in general use for the calculation of quantities of materials required for issue to works.
2. It is discovered after 31st March, 2019 that 4 tonnes of cement issued to a contractor during 2018-19 were under charged. Divisional Officer orders its adjustment in 2018-19 accounts by debit to the contractor's account and credit to stock, as soon as the error came to notice on 29th May, 2019.
3. Accounts department approved the proposal to record the value of the claim relinquished on the expenditure side of accounts as a specific loss.
4. An Executive Engineer allowed payment of Rs 800 to a contractor on account of increase in price of steel used in the work.

(20 Marks)
