

Test held on  
22-12-2024  
(F.N.)

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

**Time allowed: 3 hours**

**Maximum Marks:100**

**Minimum Marks : 40**

**Answer Question No. I which is compulsory and any four of the remaining questions.**

**I.** Calculate Pension, Gratuity, Commutation of maximum permissible limit of pension and family pension admissible on retirement of an Accounts Officer in an Administrative Department from the following particulars:

- (i) Born on 17.09.1961.
- (ii) Joined Service as Lower Division Clerk on 04.04.1986 and confirmed on 04.04.1988.
- (iii) He was under suspension from 28.03.1999 to 10.09.2000 and on conclusion of the disciplinary proceedings he was imposed a **minor penalty** of withholding one increment without cumulative effect.
- (iv) Promoted as Assistant w.e.f 07.03.2002.
- (v) During his service as Assistant he unauthorisedly absented from duty from 10.10.2002 to 05.04.2003 and the period of his absence was treated as **dies non**.
- (vi) He was promoted as Accounts Officer from 03.06.2012 on adhoc basis and his adhoc appointment was regularised from 10.03.2015.
- (vii) He was drawing a pay of ₹ 64,100/- in level 8 of Pay matrix from 01.01.2016 with DNI on 01.07.2016.
- (viii) He was on foreign service to an autonomous body from 01.10.2018 till date of his retirement on superannuation. He opted to draw pay in the scale of foreign service post and his pay was fixed at ₹ 74,000/- in Level 11 in pay matrix with DNI on 01.07.2019. Leave Salary and Pension Contribution was paid by the foreign employer till the date of his retirement.
- (ix) Spells of leave (other than earned leave) during his entire service:
  - (a) EOL from 01.02.2006 to 31.03.2007 on account of his illness for which medical certificate produced.
  - (b) EOL from 01.06.2009 to 31.05.2011 for prosecuting higher scientific and technical study.
  - (c) EOL from 01.01.2012 to 31.01.2012 on account of his daughter's marriage.
  - (d) He overstayed his EL from 05.10.2014 to 31.12.2014 for a period of 10 days from 01.01.2015 to 10.01.2015 and the Competent authority refused to regularise the overstayal by grant of extension of EL and ordered to treat the period as overstayal.

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(x) The Wife predeceased on 10.02.2022 and the Officer died on 03.12.2022 leaving behind the following family members:

- (a) Daughter 'P' born on 01.04.1998  
(b) Son 'Q' born on 24.12.2002

**(20 marks)**

**II. (a)** Narrate briefly the conditions for grant of study leave to a Govt. Servant in the exigency of public service. **(10 marks)**

**(b)** Calculate the (1) Earned Leave (2) Half pay leave at the credit of a Government Servant on the date of his superannuation from the following record of service.

(i) Date of birth	:	15.12.1963
(ii) Date of joining service	:	01.10.1988
(iii) Leave at credit on 01.07.2015	:	230 days EL 200 days HPL

(iv) EL 65 days from 16.11.2016 followed by 70 days commuted leave.

(v) 36 days unauthorised absence from 12.02.2019 treated as **dies non**.

(vi) EL 26 days from 05.09.2020 followed by Commuted leave to the extent 30 days.

(vii) In September 2021 transferred from Station 'A' to Station 'B' joining time admissible 10 days. He availed only 2 days joining time.

(viii) EL 120 days from 10.08.2022 onwards.

**(10 marks)**

**III.** Answer any FOUR of the following:

**(20 marks)**

- (a) What are the limitations prescribed for receipt of deposits in Government Account?
- (b) Narrate the procedure to be followed in the matter of attachment of debt from the salary of a Government.
- (c) What is the procedure to be followed in the matter of medical examination to Gazetted appointments?
- (d) What is the exact scope for "next below rule"?
- (e) Define "Public Account".
- (f) Define "Bill & Voucher".

**IV. (a)** Describe the right of President in withholding and withdrawing pension under CCS(P) Rules, 1972. **(10 marks)**

**(b)** Distinguish between resignation and technical resignation. How service get forfeited on resignation for the purpose of Pension. **(10 marks)**

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**V. Write short notes on any FOUR of the following: (20 marks)**

- (a) Fee and Honorarium
- (b) Invalid Pension
- (c) Emoluments and Average emoluments
- (d) Encashment of EL for LTC
- (e) Distinction between stopping of one increment and next increment
- (f) Authorised Medical Attendant

**VI. (a)** An Accountant drawing the pay of ₹ 30,500/- in pay level 4 from 01.07.2016 and appointed on regular basis in the pay level 5 with effect from 01.12.2016 proceeded on Extraordinary leave without Medical Certificate for 61 days from 01.08.2017 and in Continuation EL for 31 days and HPL for 120 days. He was reverted to the substantive post of Accountant with effect from 01.03.2018. He was again promoted to the pay level 5 with effect from 01.06.2018.

It was certified by the Competent Authority that but for proceeding on leave, would continue to officiate in the higher post .

Fix the pay of the official from time to time upto 01.07.2020. **(10 marks)**

**(b)** An Assistant Accounts officer drawing pay of ₹ 68,000/- since 01.07.2016 in Pay level 8 was appointed in an ex cadre post of Welfare officer in pay level 11 on 01.09.2018. He was further promoted and posted in another ex cadre post in pay level 12 on 01.10.2021. Fix his pay from 01.10.2021 and indicate the date of his next increment. He opted to draw pay in the pay level of ex cadre post.

**(10 marks)**

**VII. (a)** Briefly state the general principles that should be observed by the subordinate authorities while entering into agreement or contract involving expenditure from public funds. **(10 marks)**

**(b)** What are the procedures for communications of financial orders and sanctions?. **(10 marks)**

**VIII.** Calculate with the following data, TA admissible to the family of a Government Servant who died while in service.

- i. The officer was drawing pay of ₹ 72,100/- in Pay level 8 at the time of death.
- ii. The family consists Wife, 2 sons aged 17 and 19 and his widowed mother wholly dependent and residing with the officer.

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- iii. The Head quarters of the officer is 'A' and family went from Head Quarters to their home town 'B' in September.
- iv. The members of the family left station 'A' to Station 'B'. (train fare ₹ 1200/- by II tier AC). The family members travelled by II tier AC.
- v. Transported 900 Kg of personal effect by parcel train from station A to B and 3000 Kg by goods train. Rate for parcel train ₹ 6/- per Kg and goods train ₹ 3/- per Kg. The rate for 6000 Kg by goods train is ₹ 18000/-.
- vi. Road mileage for personal effect ₹ 50/- per km. Distance from residence to Railway station at Station 'A' is 6 km and Railway Station to residence at Station 'B' is 4 km. **(20 marks)**

**(OR)**

Define "foreign service". Give a broad outline of main conditions under which Government servant can be transferred to such service. **(20 marks)**

**IX.** Comment on the following:

**(20 marks)**

- a) A Government Servant retired on superannuation from service on 31.12.2023. His pensionary benefits was sanctioned by the pension Sanctioning Authority in June 2024 and Payment made on 01.07.2024. He claimed interest on belated payment of gratuity and the pension Sanctioning Authority refused the claim.
- b) A lady clerk in the office of the Accountant General drawing pay in Level 2 of Pay Matrix claims railway fare by a higher class and cost of transportation of a bicycle when sent on inspection duty on the ground that there was no other ladies compartment and that in her camp office, she had no public conveyance facility.
- c) A Government Servant died while in Service on 01.10.2023 after rendering 16 years of Continuous Service. He is survived by two sons aged 20 & 16 born through 1<sup>st</sup> wife who predeceased Govt. Servant and 2<sup>nd</sup> wife. Family Pension was authorised to the 2<sup>nd</sup> wife in full.
- d) An official applied for EL for 20 days and proceeded to his hometown where he fell sick. On return to duty he has requested his Head of Office to regularise 20 days leave as 2 days EL and 18 days commuted leave by producing medical and fitness certificate after 2 months and the Head of Office accepted the request.

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(A.N.)

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

**Time allowed: 3 hours**

**Maximum Marks:100  
Minimum Marks : 40**

**Answer Question No. I which is compulsory and any four of the remaining questions.**

**I. Post the following transactions in the Cash Book of the Executive Engineer, Building Division, for the month of October 2024 and close the Cash Book giving an analysis of the Cash Balance.**

		₹
01-10	Opening Balance:-	
	(i) Notes and Coins (including counterfeit Notes of the value of ₹ 50)	250
	(ii) Service Postage Stamps	40
	(iii) Deposit at Call Receipt as Security	2,000
	(iv) Refund of unutilised Advance by clerk of office of Executive Engineer	500
	(v) 20 Revenue Stamps of Re. 1 each	20
	(vi) Temporary Imprest given to Junior Engineer for Muster Roll payment	500
	(vii) Demand Draft	500
04-10	Drew cheque in favour of Contractor 'W' for the construction of Govt. Staff quarters: - Estimate	1,50,00,000
	Value of work done	43,00,000
	Recoveries:-	
	(i) Security Deposit @ 2.5%	1,07,500
	(ii) Value of material supplied Division	5,00,000
	(iii) Book Value of tools lost	3,30,000
	(iv) Hire charges of concrete mixer	1,00,000
	(v) GST TDS 2%	86,000
	(vi) IT TDS 2%	86,000
07-10	Earnest money received from contractor 'T' & returned to him on the same day due to rejection of his tender bid	5,000
09-10	Cheque drawn to replenish cash	5,000
10-10	Received from Junior Engineer cash challan for ₹ 1000 remitted by him into Bank on account of sale proceeds of fruit grown in Inspection Bungalow.	
14-10	Rent of Inspection Bungalow	500
15-10	Account of Temporary Imprest of the Junior Engineer as follows:-	
	i) Muster Roll charges	350
	ii) Coolie charges	50
	iii) Amount lost	100
21-10	Contractor 'E' returned cheque no. 88 dated 27-06-2024 as it is defective. Cheque cancelled and new cheque no. 90 issued in lieu of it ₹ 3796.	
22-10	Demand Draft on State Bank of India for ₹ 500 remitted into Bank on 21/10/2024 but it is dishonoured.	
25-10	Payment for Service Stamps by cheque no. 91	500
29-10	Cash remitted into Treasury.	1000

**(20 Marks)**

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**II. Prepare the 2<sup>nd</sup> running account bill of contractor 'A' for construction of Government Building from the following particulars:**

Sr.No.	Item of Work	Unit	Quantity in previous bill	Upto date quantity	Rate ₹
i	Earth work in foundations	M <sup>3</sup>	25000	120000	100 per 1000 M <sup>3</sup>
ii	Filling with concrete in foundations	M <sup>3</sup>	2000	8000	160 per 100 M <sup>3</sup>
iii	Brick work in lime	M <sup>3</sup>	4000	1000	240 per 100 M <sup>3</sup>
iv	Brick work in cement	M <sup>3</sup>	400	1800	320 per 100 M <sup>3</sup>
v	Wood work in beams	M <sup>3</sup>	---	800	40 per M <sup>3</sup>
vi	Woodwork in doors & windows	M <sup>2</sup>	---	1000	12 per M <sup>2</sup>

- (a) Advance payment made in the first running account bill for brick work in lime not measured ₹ 6000 and for brickwork in cement not measured ₹ 1200.
- (b) Secured Advance paid in first running account bill for 100000 bricks for which full assessed value is ₹ 200 per 1000 /bricks used. Out of these since previous bill were 45000. Another advance was paid for 50000 bricks brought to site since payment of previous bill.
- (c) Value of cement issued to the contractor since payment of the first running account bill was ₹ 8000 and Railway freight payable by the contractor ₹ 500.
- (d) The contractor was fined ₹ 500 for bad work.
- (e) ₹ 500 are to be recovered from the contractor from 2<sup>nd</sup> running a/c bill on account of hire charges of a concrete mixer taken from another Division.
- (f) Security Deposits to be recovered at 2.5%.
- (g) Income Tax and cess @ 2%.

**(20 Marks)**

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**III. Post the following transactions of a contractor in the contractor's ledger for 2023-2024 and close the ledger:-**

(1) Opening balance:-  <i>Transactions for the work "Construction of staff quarters"</i>  Advance payment for work done but not measured Secured Advance for materials brought to site Value of materials issued to be recovered	    300 400 100
(2) <i>Transaction during the year relating to "Construction of school"</i>  15-04 Value of cement supplied to contractor 01-05 Advance payment for work done but not measured 15-06 Secured Advance paid for materials brought to site	   300 500 400
(3) <i>The following Running Account Bill was paid in respect of work "Construction of staff quarters"</i>  01-08 Value of work done and measured Advance Payment recovered Secured Advance recovered Recovery towards value of materials supplied Security with-held Tools & Plant Hire charges recovered Fine for bad work Net amount of cheque  05-08 Hire charges of Tools & Plant to be recovered	   2500 300 400 100 250 50 50 1350  50

**(20 Marks)**

**IV. Define any FOUR of the following:**

**(20 Marks)**

- (i) Departmental Charges
- (ii) Deposit Works
- (iii) Petty Works
- (iv) Work Order
- (v) EMD

- V.** (i) What are the checks applied to Muster Rolls? **(10 Marks)**
- (ii) What are the important points requiring attention in the examination of Measurement Books by the Divisional Accountant? **(10 Marks)**
- VI.** What are the Checks to be exercised by PAO on Grant-in-aid bills? **(20 Marks)**
- VII.** What are the duties of Pay and Accounts Office when it receives orders regarding deputation of Government servants to foreign service? Who will make entries in service book during foreign service? **(20 Marks)**
- VIII. Write short notes on any FOUR of the following: (20 Marks)**
- (i) Market rate
  - (ii) On Account Payment
  - (iii) Supervision charges
  - (iv) Administrative Approval
  - (v) Direct and Indirect Charges
- IX.** (i) Describe the main unit of classification in Government accounts which constitute a five tier arrangement. **(10 Marks)**
- (ii) Mention the main principles governing the allocation of expenditure on a Capital Scheme, between Capital and Revenue accounts . **(10 Marks)**

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