

**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.**

1 (a) Calculate Qualifying service for Pension, Pension, Retirement Gratuity, Commuted value of pension and Family pension admissible to an officer of the Central Government who retired from service after attaining the age of superannuation on 31.10.2022 A/N:

- (i) Born on 24.10.1962.
- (ii) Joined Service as Upper Division Clerk on 29.04.1988 and confirmed on 29.04.1990.
- (iii) He was inducted to IA & AS on 01.07.2011.
- (iv) Promoted to Junior Administrative Grade of IA & AS on 26.11.2021. His pay was fixed at ₹ 83,600 in the Pay Level 12 in the Pay Matrix on that date with date of next increment on 01.07.2022.
- (v) Availed Extraordinary leave from 02.01.2001 to 09.04.2001 due to personal reasons.
- (vi) Availed Extraordinary leave on medical certificate for 60 days from 01.10.1998.
- (vii) Placed under suspension from 15.07.1996 but was reinstated from 31.10.1996 on the conclusion of inquiry instituted against him. The period of suspension was not allowed to be counted as qualifying service.
- (viii) Overstayal of joining time of 26 days was treated as dies non but did not entail forfeiture of past service.

**(15 marks)**

1 (b) Calculate Retirement Gratuity for the following cases of an employee seeking voluntary retirement after -:

- (i) 8 years of permanent employment
- (ii) 17 years of permanent employment
- (iii) 24 years of permanent employment

**(5 marks)**

..2/-

**2. (a)** Narrate briefly the conditions for grant of Child Care Leave to a Govt. Servant. **(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. **(10 marks)**

- (a) Date of birth : 02.08.1963  
(b) Date of joining service : 18.07.1986  
(c) Leave at credit on 01.03.2015 : 130 days EL  
(d) Availed two spells of half pay leave prior to 01.01.2016 of 60 days and 40 days respectively.  
(e) Availed earned leave for 15 days from 03.12.2016 on LTC.  
(f) Availed commuted leave for 25 days from 05.05.2009 and another spell of 30 days from 15.06.2011.  
(g) Availed 160 days EOL for personal reasons from 18.01.2018.  
(h) Availed 25 days earned leave from 03.09.2018.  
(i) He did not avail joining time 10 days on transfer from Delhi to Mumbai in February, 2019.  
(j) Availed earned leave for 20 days from 20.02.2022 and another spell of 13 days from 03.03.2023.

**3. (a)** State the salient features of the 'Voluntary Retirement' on completion of 20 years' qualifying service under CCS(Pension) Rules. **(10 marks)**

**(b)** What is 'Residuary Gratuity' and in what circumstances is it admissible? **(5 marks)**

**(c)** What benefits are admissible to a Government servant on deputation to an Autonomous Body / Undertakings who is permitted to be absorbed permanently in the Autonomous Body/Undertakings? **(5 marks)**

**4.** Write short notes on **any 4** of the following: **(20 marks)**

- (a) Presumptive pay  
(b) Authorised Medical Attendant  
(c) Vote on Account  
(d) Special Disability Leave  
(e) Leave Not Due  
(f) Mileage Allowance

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**5. (a)** Mr. "A" , a permanent Government Servant has been transferred from Station "X" to Station "Y". The distance between the two station is 1008 km. Calculate Total period of joining time and the date by which the official should join his new post, if he was relieved on the afternoon of 02<sup>nd</sup> December. **(5 marks)**

**(b)** What is the maximum period of joining time that can be given to a regular Government servant ? Can it be further extended? If so, to what extent. **(5 marks)**

**(c)** At what rate will a Government servant be paid during joining time while officiating in a post on pay of Rs. 42300 in Pay Level 6, when he is transferred to a post carrying a pay of Rs. 40400. **(5 marks)**

**(d)** Explain the entitlement of Joining Time when a Government Servant in transit on transfer is directed to proceed to a place different from that indicated in the initial transfer order? **(5 marks)**

**6.(a)** A Government servant who was awarded penalty of reduction to a lower stage in the time-scale of pay by one stage for a period of one year, without cumulative effect and not adversely affecting his pension is imposed on a him w.e.f 24.08.2018. He is drawing pay of ₹ 50500 in Level 7 of Pay Matrix. His increment date is 01.07. Regulate his pay as on 01.07.2019. **(10 marks)**

**(b)** An Administrative Officer who was drawing a pay of ₹ 62,200/- in Pay level 7 was promoted to the post of Senior Administrative Officer on 07.08.2021 in Pay Level 8. The officer has given option to fix his promotional pay from the date of his next increment in the lower post on 01.01.2022 .

Calculate:

- a) Pay on the date of promotion.
- b) Pay as on 01.01.2022
- c) Date of Next Increment
- d) Pay on the date of Next Increment.

**(10 marks)**

..4/-

7. (a) Explain the procedure for repayment of lapsed deposits? **(5 marks)**
- (b) What are the rules to be observed by the drawing and controlling officers for prevention of fraudulent use of sub-vouchers? **(5 marks)**
- (c) Explain the rules regarding arrears payable after death of a Government Servant? **(10 marks)**
8. (a) Describe the procedure for procurement of goods and services through e-Marketplace (GeM) **(10 marks)**
- (b) State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts or otherwise. **(10 marks)**
9. Comment on the following: **(20 marks)**
- (a) An Officer who performed the duties of another sanctioned post of a Officer for a period of two months in addition to his own work was sanctioned honorarium of Rs. 500 per month by the Head of the Department.
- (b) While under suspension, pending an enquiry, a Government servant attains the age of superannuation and there are no public grounds to keep him in service beyond the date of superannuation. It is proposed to treat the period between the date of his superannuation and the date of completion of the enquiry as extraordinary leave.
- (c) An officer applied for earned leave for 10 days which was admissible. As the sanctioning authority wanted to punish him for his frequent absence, Extraordinary Leave for 10 days was sanctioned to him.
- (d) An Executive Engineer leaves his headquarters at 09.30 hrs by Government vehicle and returns to the headquarters at 18.30 hrs on the same date after inspection of a work at a distance of 45 km. He claims one full D.A.

**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.**

1) Post the following transactions in the cash book of Mr. 'X' Executive Engineer of a Building Division for the month of August 2024 indicating the classification of each item. Close the Cash Book giving analysis of Closing Balance. **(20 marks)**

1-8-	Opening Balance	₹
	(i) Cash in chest (including counterfeit coin ₹10)	900
	(ii) Revenue Stamps	20
	(iii) Service Postage Stamps	120
	(iv) Self Cheque No. 328 dated 29.07.2024	1,200
	(v) Cheque No. 326 of 29.07.2024 in favour of contractor 'A' for work construction of stadium for school	10,000
	(vi) Deposit at call Receipt of State Bank of India on account of earnest money from contractor B whose tender was accepted on 29.07.2024	5,000
	(vii) Temporary Advance with Assistant Engineer P	1,600
	(viii) Imprest with Storekeeper Q	900
	(ix) Cheque No. 778 from Assistant Engineer R on account of refund of Leave Travel Concession overdrawn in April 2024	258
1-8-	(a) Encashed Self Cheque No. 328 dated 29.07.2024 (b) Delivered Cheque No. 326 dated 29.07.2024 (c) Remitted Cheque No. 778 dated 28.07.2024 to Bank (d) Sold Tender Forms	60
2-8-	Paid by Cheque No. 329 to contractor C, his 2 <sup>nd</sup> Running Account Bill for the work "Construction of a new Block for a Hospital Building". The particulars are (i) Total value of work actually measured up-to-date (ii) Total up-to-date Advance Payments (iii) Total up-to-date Secured Advances (iv) Total Payments made in the 1 <sup>st</sup> Running A/c Bill (v) Total value of work since previous Bill	1,56,000 42,000 10,000 78,000 95,000
	Recoveries-Cost of cement supplied	8,000
	Hire charges of Tools & Plant	750
	Water Charges	1,250
	Security Deposits @ 2.5% and Income Tax @ 2%	

3-8-	Paid M/s Cement Corporation of India for cement purchased from them vide cheque No. 330. Assistant Engineer P rendered account of Temporary Advance: <i>Freight charges &amp; Cartage of Cement ₹1450; Cash returned ₹150</i>	42,500
4-8-	Account rendered by Storekeeper "Q": Railway freight for Tools & Plant Carriage and Coolie Charges His Imprest was recouped by Cheque No. 331	450 325
5-8-	Cheque No. 326 was received back from the contractor stating that he was refusing payment. The Executive Engineer ordered the cheque to be cancelled pending settlement of the claim.	
8-8-	(i) Made local purchase of Stationery (ii) Deposited deposit – at-call receipt into the Bank	450
9-8-	Issued fresh Cheque No. 332 in lieu of time expired cheque No. 868 dated 29-1-2024	12,000
15-8	Cash taken out of the chest by the Executive Engineer for payment to labour at work site	1,200
16-8	Purchased Service Postage Stamps Ch. No. 333	300
22-8	On return from tour the Executive Engineer submitted muster rolls for ₹ 1,200 for labour engaged on construction of a school building and refunded unpaid wages of ₹ 30 in cash.	
29-8	(i) Drew Self Cheque No. 334 for cash for chest (ii) Earnest Money received from 4 tenders at ₹ 2000, of which ₹ 6000 was refunded and ₹ 2000 remitted into the Bank	1,600
30-8	(i) Drew cheque No. 335 for Salary – Gross amount Recoveries – Income Tax ₹1600, Licence fee ₹2350, Motor car advance ₹500; GP Fund ₹2250, Central Govt. Employees Group Insurance ₹720. (ii) Paid work – charged staff for repair of office building (iii) Cash verified and found short ₹3	42,300  1,250

2. Post the following transactions of contractor Y in Contractor's ledger and close the ledger: **(20 marks)**

- i. There is an opening balance of ₹ 225/- recoverable from the contractor for another Work 'B'.
- ii. First Running Account Bill of Work A paid as per following details:
  - 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

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- iii. 40 bags of cement @ ₹ 50 per bag issued to Work 'A' from Stores, recoverable @ ₹ 40 per bag from contractor as per agreement.
- iv. Secured Advance ₹ 7500 allowed for steel sheets brought at site of work A
- v. 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 |          |
- vi. Fine for delay in completing certain items of Work 'A' by 5 days ₹ 35/- per day.
- vii. Steel issued from stores 5 tonnes, issue rate being ₹ 4500 per tonne Recovery from contractor is to be effected @ ₹ 5000 per tonne.
- viii. 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.

3. Prepare the 2<sup>nd</sup> Running Account Bill of Mr "X" for constructing a tool factory from the following data. **(20 marks)**

Up-to-date Quantities	₹
(i) Earthwork in excavation 6 lakh cft @ ₹300 per % cft.	1,80,000
(ii) Brick masonry in cement 30,000 cft @ ₹1200 per % cft.	3,60,000
(iv) Stone flooring 10,000 cft @ ₹2200 per % cft.	2,20,000
(v) Advance payment for Reinforced cement Concrete work	50,000

Maximum Secured Advance was allowed for 40,000 bricks brought to site since the last bill. 1,40,000 bricks, for which secured Advance was allowed in the last Running Account bill, were used on item (ii) above. The full assessed value of bricks was ₹ 320 per % bricks.

The rates of work done were subject to a tendered premium of 10%.

At the time of passing the second running account bill, test check of measurements revealed that the contractor had used inferior type of bricks. The rate had to be reduced by 100% cft. of brick masonry.

The following recoveries are to be made:

- Charges for use of water on construction at the rate of one Rupee percent of up-to-date value of work done except earth work,
- Cost of cement supplied ₹ 30,000 and
- Security Deposits at 2.5%, Income Tax at 2%, SGST & CGST at 1% each.

..4/-

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Payment made in the 1st. Running Account Bill were as below:-

(i)	Earth work 3 lakh cft.	₹90,000
(ii)	Brick masonry in cement 20,000 cft	₹2,40,000
(iii)	Secured Advance on 5 lakh bricks	₹1,44,000

Contractor's tendered premium as per second Running Account Bill. Security was withheld at 2.5% (credited to the work by mistake), In the 1<sup>st</sup> Bill water charges were not recovered.

4. Define the following: **(5 x 4 = 20 marks)**

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

5. Explain the broad outlines of the accounts-feeder-network and system of accounts of State Government and of the Union Territory Governments. **(20 marks)**

6. (i) What do you mean by the term "Lapsed Deposits". Briefly outline the procedure in respect of the refund of lapsed and confiscated deposits. **(10 marks)**

(ii) Explain the rules relating to classification of losses in Government Accounts. **(10 marks)**

7. (i) How Municipal rates and taxes on Government Buildings are adjusted? **(10 marks)**

(ii) List out general orders governing classification of Pay & Allowances (Other than Travelling Allowances) of Government Servants? **(10 marks)**

8. (i) Explain the main divisions of Government Accounts. **(10 marks)**

(ii) Describe the main unit of classification in Government accounts which constitute a five tier arrangement. **(10 marks)**

9. Write short notes on: **(4 x 5 = 20 marks)**

- (a) Administrative Approval & Expenditure Sanction
- (b) Notice Inviting Tender
- (c) Schedule of Rates
- (d) On Account Payment

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