

No.A-34012/4/2025/DP&AR(Exam)/e-file No.57253
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

* * *

Puducherry, dated 07-10-2026.

I.D.NOTE / MEMORANDUM

Sub: Public Service – Conduct of **ACCOUNTS TEST (HIGHER)** – Applications – Called for – Reg.

Ref: G.O.Ms.No.13/90-P&AR (Exam), dated 16.02.1990 read with
G.O.Ms.No.87/91-P&AR (Exam), dated 23.09.1991 of DP&AR
(Personnel Wing), Pondicherry.

* * *

The Accounts Test (Higher) as prescribed in the G.Os. cited is proposed to be conducted tentatively on 29.11.2026.

2. The Heads of Departments/offices are requested to bring the contents of this I.D.Note/Memorandum to the notice of all officers/staff concerned including those working in Karaikal/Mahe/Yanam and also to those who are on deputation and forward applications in the prescribed form (specimen enclosed) of officers/staff who are willing and eligible to take up the test so as to reach this Department **on or before 31-10-2026** after scrutiny. Applications received after the prescribed date will not be entertained on any account. Applications which are not in the prescribed form or which are found to be defective or incomplete shape will summarily be rejected.

3. Only those official for whom the test has been specifically prescribed and those in the feeder posts in the immediate line of promotion need apply, as per U.O.Note / Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the GAD, Pondicherry and I.D. Note / Memorandum No.A.34016/7/ 2015-DP&AR(Exam) dt. 24.03.2015 of the DP&AR (PW), Puducherry.

4. The admission of the candidates to the test will be regulated in accordance with the orders contained in G.O.Ms.No.37, dated 15.04.1976 of the GAD, Pondicherry, G.O.Ms.No.16 dated 17.02.1999 of DP&AR (PW), Pondicherry.

5. The Heads of Departments/officials concerned should not forward the applications of officials for whom the test is not prescribed. Such applications, if received should be rejected by the Heads of Departments/Offices at their level itself.

6. It is hereby emphasized that the Accounts Test (Higher) is only a qualifying test and it may not conform any rights to the officials who may pass the above said test, to have a claim for promotion to the post of Superintendent.

7. Those who have already appeared for this test twice, except Scheduled Castes / Scheduled Tribes / Ex-Servicemen / Physically Handicapped candidates, should send with their applications an Indian Postal Orders for **₹10/-** (Rupees ten only) drawn in favour of THE UNDER SECY. TO GOVT., DP&AR(PW), PUDUCHERRY (by designation only) payable at PUDUCHERRY as admission fee in accordance with the G.Os. cited at para 4 above, failing which their applications will summarily be rejected.

8. In case the official is transferred to other department / any outlying region after submission of application, the Department / Office where he / she has been transferred and also the centre where he / she wants to take up the test should be intimated to this Department immediately. If any request for change of centre is received after the dispatch of the Hall Ticket the same will not be entertained.

9. The actual date time and venue of the test will be intimated to the candidates in due course.

10. This I.D. Note/Memorandum, the Syllabus and the previous Question Paper of the test has been hosted in the official website <https://dpar.py.gov.in> for reference.


(S. MURUGESAN)

UNDER SECRETARY TO GOVT.(DP&AR)

Encl: As stated.

To
All Secretariat Departments.
All Heads of Departments / Offices.

Copy to:

The Chief Judge, Judicial Department, Puducherry (10 copies).
The Collector, Karaikal District, Karaikal.
The Regional Administrator, Mahe / Yanam.

Last Date for submission of Application: **31-10-2026**

APPLICATION FORM FOR ADMISSION TO THE **ACCOUNTS TEST (HIGHER)**

IMPORTANT NOTE: (i) No column should be left blank. (ii) Any omission will lead to summary rejection of the application and no correspondence will be entertained on this matter.

(To be filled by the candidate's own handwriting)

1. i) Name of the candidate
(In full and **BLOCK CAPITAL**) :
ii) Candidate's PRAN / GPF Number :
iii) Candidate's Mobile Number :
iv) Candidate's e-mail Id :
2. i) Designation :
ii) Present official address with Office Telephone Number :

iii) In case the official is on deputation, the name of the :
Department / Office from which deputed
3. i) Post held (whether regular or ad-hoc basis) :
ii) In case the candidate officiates in the present post on ad- :
hoc basis, indicate the post holding on regular basis :
4. Classification of the post :
5. Educational Qualification :
6. i) Whether the candidate belongs to Scheduled Castes / :
Scheduled Tribes / Ex-Servicemen / Physically Handicapped :
(Answer **YES** or **NO**) :
ii) If **YES**, specify S.C. / S.T. / XSM / O.H. / V.H. and should :
enclose copy of relevant certificates (Community Certificate :
issued by the Revenue Authorities / Medical Certificate issued :
by the Medical Board). :

The PwBD candidates who want to avail grant of extra time / :
provision of scribe facility to attend the test should enclose :
requisition letter stating reason for the same along with the :
proforma. :
7. i) Date of Birth :
ii) Date of initial appointment with designation : Date :
: Designation :
iii) Date of appointment in the present post :
8. i) Whether passed **Accounts Test for Subordinate Officers** :
(Part-I & II) (Answer **YES** or **NO**) :
ii) If **YES**, indicate the date of passing of the test : **Part - I :**

Part - II:
9. i) Whether appeared previously for the test :
(Answer **YES** or **NO**) :
ii) If **YES**, indicate the Number of attempts already made with :
particulars of date of conduct of the test :
10. Fee paid, if any, vide Indian Postal Order Number, Date and :
Amount :
11. Name of the Region in which the candidate is to appear for the :
exam (**PUDUCHERRY/KARAIKAL/MAHE/YANAM**) :
12. Specify the Paper(s) of the test which the candidate is willing :
to attend (**Paper-I / Paper-II / Both Papers**) :

Place :
Date :

SIGNATURE OF THE CANDIDATE

(TO BE FILLED IN BY THE HEAD OF DEPARTMENT / OFFICE)

Certified that the particulars furnished for item Nos. 1 to 8 by Thiru/Tmt./Selvi

_____ (Name of the
candidate) _____ (Designation) have

been verified with reference to the relevant records and found correct.

Place: SIGNATURE OF THE HEAD OF
DEPARTMENT / OFFICE :

Date : NAME & DESIGNATION WITH SEAL :

Note: (i) Application from deputation staff should be routed through their
Parent Department only.

(ii) For uniformity, the printout of page 1 & 2 of Application Form may
be taken in single sheet of **LEGAL** size.

GOVERNMENT OF PONDICHERRY

Abstract

Public Services - Revision of syllabus of the Accounts Test (Higher) -
Orders - Issued.

DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

G.O.Ms.No. 13/90-P&AR(Exam)

Dated the 16th February, 1990.

Read: G.O.Ms.No.59, dt.14-4-73 of the erstwhile
General Administration Department,
Pondicherry.

* * *

ORDER:

In the G.O. read above, the syllabus of the Accounts Test (Higher) was prescribed. There have been demands from various quarters for revising the syllabus of the Accounts Test (Higher). After careful examination of these demands, Government have constituted a committee under the chairmanship of Secretary(Finance) to go into this matter.

2. Taking into account the recommendations of the committee, Government have decided that the syllabus for Accounts Test (Higher) should be modified as follows:

PAPER-I: (with books) Duration: 3 hours Marks: Maximum 100
Minimum 40

1. F.Rs. (including Appendices).
2. S.Rs. (including Appendices).
3. C.C.S. (Leave) Rules, 1972.
4. C.C.S. (Pension) Rules, 1972 (including Appendices).
5. G.F.Rs.
6. Delegation of Financial Powers Rules.
7. C.G.A. (Receipts and Payments) Rules, 1983. (C.F)
8. Central Medical Attendance Rules.
9. L.T.C. Rules.
10. Orders on Children Educational Allowance and Reimbursement of Tuition Fees.

PAPER-II: (with books) Duration: 3 hours Marks: Maximum 100
Minimum 40

1. Form of Accounts of the Union and States (Basic) Rules, 1983.
2. List of Major and Minor Heads.
3. Account Code Volume-II. (Jan)
4. Account Code Volume-IV -- Chapters 8, 18, 19, 20 & 21.
5. Civil Accounts Manual.
6. Central Public Works Account Code.
7. Book of Forms-A code.

Govt. Accounting
Rules, 1990.

Account code for
Accountants General

(BY ORDER OF LT. GOVERNOR)

P.M. NAIR
CHIEF SECRETARY TO GOVERNMENT

To
All Secretaries to Government, Pondicherry.
All Heads of Departments/Offices.
The Administrator, Karaikal/Mahe/Yanam.

Copy to:
Stock File.
G.O. File.
Central Record Branch.

D.A.

(A. MOHAMMED HASAN)
DEPUTY SECRETARY TO GOVERNMENT

16/2/90
16/2/90

GOVERNMENT OF PONDICHERRY

ABSTRACT

Public Services - Syllabus of the Accounts Test (Higher) -
Amendment - Orders - Issued.

DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

* * *

G.O.Ms.No. 87/91-P&AR(Exam) Pondicherry, the 23rd September 1991.

READ: G.O.Ms.No.13/90-P&AR(Exam), dated 16-2-1990
of the Department of Personnel and
Administrative Reforms (Personnel Wing),
Pondicherry.

* * *

ORDER:

The following amendment is issued to the G.O. read above:-

A M E N D M E N T

In the G.O. read above, under Paper-II, for the entries
against Serial Numbers 1 and 4 viz. " Form of Accounts of the
Union and States (Basic) Rules, 1983 " and 'Account Code -
Volume-IV -- Chapters 8, 18, 19, 20 and 21', the following shall
be substituted:-

1. The Government Accounting Rules, 1990.
4. The Account Code for Accountants General.

/ BY ORDER OF THE LIEUTENANT GOVERNOR /

SUBHASH SHARMA
CHIEF SECRETARY TO GOVERNMENT.

To

All Secretariat Departments
All Heads of Departments / Offices.
The Administrator, Karaikal / Mahe / Yanam.

Copy to:-

1. The Central Record Branch, Pondicherry.
2. The Services Section-I (DP&AR), Pondicherry.
3. The Services Section-II (DP&AR), Pondicherry.
4. The G.O. File.
5. The Stock File.

FORWARDED / BY ORDER

(A. MOHAMED HASAN)
JOINT SECRETARY TO GOVERNMENT.

O.A.

No.A-34016/7/2015-DP&AR (Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

* * *

Puducherry, dated: 24.03.2015

I.D.NOTE / MEMORANDUM

Sub: Public Service - Conduct of Accounts Test (Higher) -
Admission of candidates - Reg.

- Ref: 1. U.O. Note / Memorandum No.3-1/83-GAD (Exam),
dated 04.07.1983 of the General Administration
Department, Pondicherry.
2. I.D. Note / Memorandum No.A.34016/2/2004/
DP&AR(Exam), dated 04.10.2004 of the Department of
Personnel and Administrative Reforms (Personnel Wing),
Pondicherry.

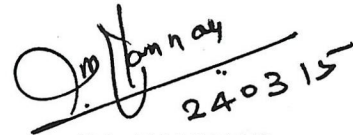
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Admission of officials to all the Departmental Tests are being done in accordance with the guidelines issued vide U.O. Note / Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the General Administrative Department, Pondicherry which allows only the officials who belong to the category for which a particular Departmental Test is specifically prescribed and those who are in the immediate line of promotion to the category for which a test is prescribed. Based on the demands of the various Service Associations, Lower Division Clerks were also allowed to appear for the Accounts Test (Higher) since 04.10.2004 vide provisions contained in the I.D. Note / Memorandum second cited.

2. After careful examination it is now decided that the I.D. Note / Memorandum No.A.34016/2/2004/DP&AR(Exam), dated 04.10.2004 of the Department of Personnel and Administrative Reforms (Personnel Wing), Pondicherry stands cancelled and henceforth the admission of officials to the Accounts Test (Higher) will be done as per the conditions stipulated in the U.O. Note / Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the General Administration Department, Pondicherry.

3. Further, a pass in both Part-I & Part-II of Accounts Test for Subordinate Officers is essential to appear for Account Test (Higher).

/ BY ORDER /


24.03.15

(M. KANNAN)

UNDER SECRETARY TO GOVERNMENT
DP&AR-Exam


24/3/15

To
All Secretariat Departments.
All Heads of Departments / Offices.
The Chief Judge, Judicial Department, Puducherry.
The Collector, Karaikal District, Karaikal.
The Regional Administrator, Mahe / Yanam.

No.3-1/83-GAD(Exam)
GOVERNMENT OF PONDICHERRY
General Administration Department

Pondicherry-605001, the 4th July '83

U.O. NOTE/MEMORANDUM

Subject: Public Services - Conduct of departmental tests
Admission to - Regarding.

Reference: Circular No.38941/74-GAD(Exam) dated 5.3.1974
of the General Administration Department.

Departmental tests have been prescribed for various categories of officials of this Administration and tests are being conducted periodically by this department as per the programme drawn in the Circular cited above. Although these tests are meant for those for whom they are specifically prescribed, this department has been admitting even candidates who do not fall under such categories. This, of late, has caused much administrative inconveniences. The matter has been carefully examined by this Administration and it has been decided that only officials who belong to the category for which a particular departmental test is specifically prescribed and those who are in the immediate line of promotion to the category for which a test is prescribed will be admitted to that departmental test in future. The Accounts test for subordinate officers and the common General departmental tests for Ministerial staff will remain open to all as hitherto.

2. The Heads of departments/Offices are requested kindly to bring the above decision to the notice of all officials under their control. They are also requested to screen the applications at the time of submission itself and forward to this department only the applications of those for whom the test is prescribed and who are on the immediate line of promotion if they pass the relevant tests.

DES. 11-11-83

c/c

(N. PAJANISSAMY)
DEPUTY SECRETARY TO GOVERNMENT

To -

All Secretariat Departments
All Heads of Departments/Offices
Administrators, Karaikal/Mahe/Yanam with spare copies.

vb.4.7.

Public Services - Conduct of Departmental Tests - Admission to -
Regarding.

GENERAL ADMINISTRATION DEPARTMENT

Dated: 15th April, 1976.

Government have prescribed departmental tests in respect of various categories of officers/staff working in different departments and the tests are conducted periodically as per the programme drawn and communicated in Circular No.F.38941/74-GAD(Exam) dated 5th March, 1974. Although these tests are meant for the categories of officers/staff for whom they are specifically prescribed, other categories of officers/staff have also been allowed to write the tests in response to the requests received from the various service Associations. Such unrestricted admission of candidates to the departmental test(s) has been causing a lot of administrative inconvenience. Besides, a huge amount has also to be spent by way of payment of honoraria to the examiner for setting up of question papers and valuation of answer papers, payment of honoraria to invigilators, etc. With a view to meeting part of the above expenditure, it has been decided that fees may be collected from the candidates who have not succeeded in their attempts twice in the departmental test(s). Accordingly, the following orders are issued with regard to the payment of fees.

1. A fee of Rs.5/- to be collected for each departmental test/examination.
2. The fee payable will be Rs.5/- even if a part/paper of a particular test is to be written.
3. The number of attempts for purpose of collection of fees, will be calculated based on the various departmental test/examination which will be conducted after the issue of this order.
4. The fee is payable by Indian Postal Order payable to the Deputy Secretary to Government, General Administration Department, Pondicherry (by designation only).
5. Fees once paid will not be refunded on any account.
6. Applications without the Indian Postal order will be summarily rejected.
7. Scheduled Caste/Scheduled Tribe and Ex-servicemen candidates are exempted from payment of fee for departmental tests.
8. L. D. Os/Clerks are exempted from payment of fee for departmental test in Typewriting only.

2. In supersession of the earlier orders, the following instructions are issued for strict compliance in so far as admission of candidates to the departmental tests are concerned:-

1. For departmental tests, all categories of staff except Class IV will be admitted.
2. Only candidates who are on regular employment in Government service, in any capacity, will be admitted to the departmental test.
3. The Departmental tests, such as departmental test for Medical Officers, Engineers, etc., the syllabus for which contain technical subjects will be thrown open to only such of those for whom they

: 2:

are specifically prescribed and for those who are in line for promotion to such of the categories for whom it is prescribed.

(By Order of the Lieutenant-Governor)

T. S. PARTHASARATHY
CHIEF SECRETARY TO GOVERNMENT

To

All Secretaries to Government.
All Heads of Departments/Offices
Administrators of Karaikal, Mahe, Yanam.
The Central Record Branch, Pondicherry.
Copy to:

Stock file.
G.O. File.

B. Dourassamy
(B. DOURASSAMY)
DEPUTY SECRETARY TO GOVERNMENT.

15.4.76
15.4.76

Government of Pondicherry
Abstract

Public Services - Conduct of Departmental Tests -
Revision of Admission Fees - Orders - Issued.

DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

G.O. Ms.No.16

Dt.17-2-99

ORDER:

READ: GO.Ms.No.37, dated 15.4.1976 of General Administration
Department, Pondicherry.

In the Government Order read above, the fee for admission to the Departmental Tests Examination has been prescribed. The question of enhancing the fee has been engaging the attention of the Government, as a huge amount is being spent by way of payment of honoraria to the Examiners for setting up of Question Papers/Valuation of Answer Papers, payment of honoraria to the Invigilators, stationery charges etc., and with a view to meet a part of the above expenditure it has been decided to increase the fee to be collected from the candidates appearing for the Departmental Tests /Competitive Examination.

2. Accordingly in partial modification of the G.O. read above the fee prescribed for the Departmental Test and Competitive Examination stands increased from Rs.5/- to Rs.10/- as indicated below with immediate effect.

- i. For competitive Examination - Rs.10/-
- ii. For Departmental Test after two attempts - Rs.10/-

3. No fee is collected in the following cases:-

- i) Departmental Test for the first two attempts
- ii) In the case of SC/ST/PH/Ex-servicemen for Competitive Examination as well as Departmental Test.

4. This issues with the concurrence of the Finance Department vide their U.O. No.14310/98/F4, dated 16.02.1999.

/BY Order of the Lieutenant Governor/

(T. DJANAGUIRAMANE)

UNDER SECRETARY TO GOVERNMENT

To

- 1. The All Secretaries to Government/All Sectt. Departments
- 2. All Heads of Departments/offices
- 3. The Regional Executive Officer, Karaikal/Mahe/Yanam.
- 4. The Central Records Branch, Pondicherry.
- 5. The Stock file.

**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

..3/-

-:3:-

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 02nd 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 nd 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 st 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%	

-: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 & 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

..3/-

-:3:-

- 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 2nd 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:

- i. 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,
- ii. Cost of cement supplied ₹ 30,000 and
- iii. Security Deposits at 2.5%, Income Tax at 2%, SGST & CGST at 1% each.

..4/-

-:4:-

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 1st 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
