

No.A-34012/3/2013-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)** - Reg.

Ref: G.O.Ms.No.13/90-P&AR (Exam), dated 16.02.1990 readwith  
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 during the month of July, 2015.

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 15-04-2015** 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.

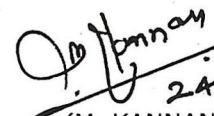
6. It is hereby emphasized that the Accounts Test (Higher) is only a qualifying test and it may not conform any rights to the officials who may pass the above said test, to have a claim for promotion to the post of Superintendent.

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 center 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 also been hosted in the official website <http://dpar.puducherry.gov.in> for reference.

  
24.03.15  
(M. KANNAN)

UNDER SECRETARY TO GOVERNMENT  
DP&AR-Exam

  
24/3/15



Encl: As stated.

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

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

Last Date for submission of Application: **15-04-2015**

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 (if any) ..... :
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 / P.H. :
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 (tests conducted after 15-04-1976 alone need be taken into account) (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 Centre in which the candidate is to be examined (**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**

..2/-

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

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

\_\_\_\_\_ (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. (CF)
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. (CF)
4. Account Code Volume-IV -- Chapters 8, 18, 19, 20 & 21.
5. Civil Accounts Manual.
6. Central Public Works Account Code. Account code for Accountants General
7. Book of Forms-A code.

(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.

*Yanam*  
16/2/90  
(A. MOHAMED HASAN)  
DEPUTY SECRETARY TO GOVERNMENT

D.A.

*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

*Sarav*  
23/9/91  
(A. MOHAMED HASAN)  
JOINT SECRETARY TO GOVERNMENT.

O.A.

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 hithertofore.

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

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.

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.

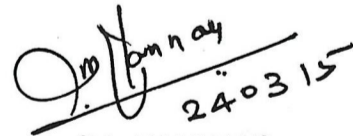
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Admission of officials to all the Departmental Tests are being done in accordance with the guidelines issued vide U.O. Note / Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the General Administrative Department, Pondicherry which allows only 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.

GOVERNMENT OF PONDICHERY  
ABSTRACT

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

GENERAL ADMINISTRATION DEPARTMENT

G.O.Ms.No.37

Dated: 15th April, 1976.

ORDER:

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/- 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. Dourissamy*

(B. DOURISSAMY)  
DEPUTY SECRETARY TO GOVERNMENT.

15.4.56  
15.4.56

Government of Pondicherry  
Abstract

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

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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 et., 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.

Date: 26-6-2011  
Time: 9:30 AM to 12:30

ACCOUNTS TEST (HIGHER)

PAPER I (WITH BOOKS)

10/59

Time allowed: Three Hours

Maximum Marks: 100

Answer Question No. 1 and ANY FIVE of the rest

- I. From the particulars given below calculate (1) Retiring Pension, (2) Commuted Value of Pension, (3) Retirement Gratuity and (4) Pension payable after commutation.

Date of Birth 15-10-1953  
Date of appointment 01-05-1977

Was drawing the pay of Rs 11,520 (including Grade Pay of Rs 2400) from 01-07-2010.

(20 marks)

- II. (a) How is the pension contribution calculated in respect of a Government servant while in Foreign service?

(4 marks)

(b) An Assistant Accounts Officer (Gr B) drawing pay of Rs 21,780 (16,980 + 4,800) in the pay band plus Grade Pay of Rs 9,300 – 34,800 + 4,800 from 1-7-2008 was transferred on Foreign Service terms to Public Sector Undertaking from 1-4-2009. Calculate the amount of pension contribution payable by the foreign employer based on the following particulars:-

1. Date of joining service 16-1-1988
2. Scale of pay of the post held on foreign service was in the Pay Band + Grade Pay of Rs 15,600 – 39,100 + 5,400
3. He was on earned leave from 15-3-2009 to 31-03-2009 and was relieved on 1-4-2009 to join Foreign Service. After availing joining time, he joined foreign service on 7-4-2009
4. He was given proforma promotion as Accounts Officer (Gr B) in the pay band plus Grade Pay of Rs 9,300 – 34,800 + 5,400 in the parent department from 1-11-2009 and he re-elected to draw from that date his Grade Pay + Deputation (Duty) Allowance @ 10% thereon
5. He opted fixation of Pay in the pay band plus Grade Pay of Rs 9,300 – 34,800 + 5,400 under Rule 13 of CCS (RP) Rules, 2008 from the date of promotion.
6. He availed earned leave from 1-3-2010 to 10-3-10

7. He was absorbed in the said Public Sector Undertaking from 1-4-2010

(12 marks)

III (a) A Government servant drawing the pay of Rs 9,530 + 1,900 in the Pay Band plus Grade Pay of Rs 5,200 -20,200 + 1,900 from 1-7-2008 was appointed to officiate on a regular basis in a higher post carrying the pay in the same Pay Band with a Grade Pay of Rs 2,400 from 1-11-2008. He was reverted to his permanent post on 1-11-2009. On 1-5-2010, he was again promoted to the same higher post in the Pay Band plus Grade Pay of Rs 5,200-20,200 + 2,400. Fix his pay on 1-5-2010 and indicate his date of next increment .

(8 marks)

(b) What is the distinction between withholding 'Next Increment' and 'One Increment'?

(8 marks)

IV (a) Explain the conditions for grant of study allowance

(8 marks)

(b) Narrate the provisions relating to encashment of Earned Leave along with Leave Travel Concession

(8 marks)

V (a) An Assistant Accounts Officer drawing the pay of Rs 15,060 + 4,800 in the Pay Band plus Grade Pay of Rs 9,300 – 34,800 + 4,800 was appointed as P.A.O in the same Pay Band but with Grade Pay of Rs 5,400 on adhoc basis with effect from 1-4-2010. The officer exercises an option to have his pay fixed under FR 22(I)(a)(i) from his date of next increment ie., on 1-7-2010. Regulate his pay.

(8 marks)

(b) Elaborate the provisions relating the persons to whom gratuity is payable. When shall the Death/Retirement Gratuity lapse?

(8 marks)

(106)

VI Write short notes on

1. Lapsed Deposits
2. Subsistence Allowance
3. Vote on Account
4. Mileage Allowance

(16 marks)

VII (a) What are the rules regarding classification of transactions in Government Accounts?

(8 marks)

(b) What do you understand by standards of financial propriety?

(8 marks)

VIII (a) What are the precautions to be taken while preparing Arrear Bills by a Drawing Officer?

(8 marks)

(b) Elucidate the procedure for repayment of lapsed deposits

(8 marks)

IX Comment on the following:-

1. The authority competent to contract the purchase of stores for the public services exempted firm 'A' from furnishing Security Deposit as it is was registered with the Directorate General of Supplies and Disposals
2. A government servant proceeded on Earned Leave for 120 days from Delhi. While he is spending his leave at Chennai, he receives an order of transfer posting him to Bangalore on the expiry of his leave. The officer claims joining time as well as T.A. admissible for transfer from Delhi to Bangalore
3. An officer allotted Government residence was using a portion thereof for doing office work. The Administrative Authority agreed with the officer's request for allowing a reduction of Rs 50/- p.m. on this account from the monthly license fee payable.
4. Shri A who had 35 days of Earned Leave at credit applied for encashment of 10 days earned leave while availing LTC to hometown. This was sanctioned by the competent authority

(16 marks)

26-6-2011

DATE: 26-6-2011  
TIME: 2.30 to 5.30 PM

ACCOUNTS TEST (HIGHER)  
PAPER II (WITH BOOKS)

Time allowed: Three Hours

Maximum Marks: 100

1069

Answer Question No. 1 and ANY FOUR of the rest

I Post the following transactions in the Cash Book of Shri 'A' Executive Engineer of Building Division for August 2008 indicating the classification of each item and close the Cash Book giving analysis of the closing balance.

1-8	Opening Balance	Rs
	Cash including counterfeit coins worth Rs.25	6551
	Service Postage Stamp	150
	Revenue Stamps	70
	Postal Order in favour of Divisional Office on Account of tender documents	640
	Self Cheque No.488 dated 30-7-2008 encashed	7500
	Imprest with Sub-Divisional Officers M&N Rs 2500 Each	
2-8	Self Cheque No.488 dated 30-7-2008 encashed	
4-8	Cheque No. 4905 dated 3-8-2008 from Shri 'R' on account of rent from Government non-residential buildings	1300
5-8	Paid by cheque No.489 to contractor 'Y' for construction of Bridge on National Highway	
	Value of work done since previous bill	30000
	<b>Recoveries</b>	
	Security Deposits	3000
	Value of cement issued	4000
	Fine for delay in completion of work 'Construction' 'Construction of Hospital Building'	3000
	Net payment	20000
6-8	Cheque No. 4905 for Rs 1300 remitted to Bank	
7-8	Temporary Imprest issued to Section Officer 'P' vide cheque No. 490	7250
8-8	SDO 'M' renders account of Imprest as under:	
	a) Repairs to office furniture	370
	b) Safai wala's wages	1975
	The amount of imprest is reduced to Rs 2000	

11-8	Cheque No. 4905 for Rs 1300 received back dishonored	
12-8	Section Officer 'P' renders account of Temporary Advance as per details below:	
	(a) Maintenance and repair of commissioner's bungalow	2745
	(b) Pay of chowkidar for vacant civil surgeon's house	2300
	(c) Maintenance & Repair of Hospital Building	1750
	(d) Cash refunded	455
14-8	Cheque no. 138 dated 30-4-2008 issued in favour of Contractor 'A' for Rs. 800 cancelled and a fresh cheque No.491 issued in lieu thereof	
18-8	Received cash on account of rent of Inspection Bungalow	1100
19-8	Purchased Service Postage Stamps vide cheque No.492	300
20-8	SDO 'N' renders account of Imprest for Rs. 2500 (Rs. 1250 on Muster Roll payment to labourers engaged on repair to District Road and Rs. 1250 on repairs to road roller). The Imprest is recouped and increased to Rs.3000	
21-8	Drew self cheque No.493 for cash	8250
22-8	Payment made to work charged establishment relating to maintenance of National Highway Road	4255
23-8	1/3 <sup>rd</sup> of Cash Balance (excluding imprests) remitted to bank	
24-8	Paid by cheque No.494 to Contractor 'X' first running account bill for construction of overhead tank of IIT	
	Total value of work done	400000
	Secured Advance	40000
	<b>Recoveries:-</b>	
	Security Deposit 10%	
	Income Tax 2%	
	Recovery of cost of cement Rs.50,000	
	Court attachment Rs. 12,000	
25-8	Remitted into Treasury	1500

31-8	Drew salary of regular establishment as per details below:-	
	Net amount of Cheque	210654
	<b>Recoveries:</b>	
	Income Tax Rs.4000	
	GPF Rs.44640	
	CGHS Rs.540	
	License fees Rs.1676	
	HBA Rs.5400	
	Cash found short	75

(20 marks)

II. Post the Contractor's Ledger in form CPWA 43 from the following transactions and close the ledger:-

(1) Opening Balance:-

(a) Rs.900 due to contractor on account of 5% Security with-held from his 1<sup>st</sup> on account bill for work A (This amount was adjusted in the 2<sup>nd</sup> running account bill)

(b) Rs.690 due from the contractor for materials issued to him for work A (This amount was also adjusted from the 2<sup>nd</sup> running account bill)

(2) Second running account bill for work A – Work done up-to-date Rs. 33,000, Security Deposit 10% was deducted.

(3) Secured Advance Rs. 18,000 at 75% of the value of bricks (Rs. 24,000) brought to site of work A was paid to contractor in 3<sup>rd</sup> Running Bill

(4) Fourth and Final Bill for work A – Work done and measured since previous bill Rs. 21,000. A sum of Rs. 800 recovered from contractor as hire charges for tools lent to him

(5) Cash from contractor on account of earnest money for work B Rs. 1,200

(6) Steel valued at Rs. 3,600 issued to the contractor for use on work B

(7) First on Account Bill for Work B – Rs. 75,000

(8) Fine for delay in completing certain items of works by 10 days at Rs. 1,000 per day.

(20 marks)

III. What principles should be observed in fixing the rate at which articles of stock would be issued to works and contractors'?

Explain Market rate and state what precautions are to be observed if the issue rate is substantially lower than the market rate?

(20 marks)



IV. Write Short notes on

1. Schedule of Rates
2. Bin Cards
3. Storage charges
4. Administrative approval

(20 marks)

V. What are Standard Measurement Books? Should any special precaution be taken in writing up ordinary measurement books as different from the Standard Measurement Book? What purpose do ordinary Measurement Books and Standard Measurement Books serve?

(20 marks)

VI. Name and state the purpose of the important Suspense Heads in Divisional Accounts

(20 marks)

VII.(a) How the Divisional Officer discharge his functions of keeping a constant watch on the progress of expenditure?

(10 marks)

(b) What are the important points requiring attention in the examination of Measurement Books by the Divisional Accountant?

(10 marks)

VIII. Comment on the following:-

- a) Pay and Allowances of an overseer employed on Famine Relief work were remitted to him by postal money order at Govt. expense.
- b) On counting the contents of the cash chest, the Divisional Officer discovered a shortage of Rs. 8. He instructed the cashier to make good the shortage immediately
- c) On closing the account of a contractor on completion of his contract, it was noticed that a sum of Rs. 250 was due to him. The contractor having left the division, the amount was cleared by minus credit to "PW Advances".
- d) A secured advance of Rs. 3,000 was paid for bricks, which the contractor stated, were in kilns almost ready for delivery

(20 marks)