

No.A-34012/2/2023/DP&AR (Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

Puducherry, dated: 01-03-2023.

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 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 during the month of May, 2023.

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 31-03-2023** 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.C.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 been hosted in the official website <https://dpar.py.gov.in> for reference.



1-3-23

(V. JAISANKAR)

UNDER SECRETARY TO GOVERNMENT

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: **31-03-2023**

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 / 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 P.H. 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 (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

(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.D.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, 1982
2. List of Major and Minor Heads.
3. Account Code Volume-II. (C.A.A.)
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.

Paraw
16/2/90
(A. MOHAMMED 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 /

SUSHASH 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

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

G.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.


* * *

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


24.03.15

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 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.

AC
7/8
DESIGNATED

o/c *GL*

(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.

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

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)

V.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. Durgeshwar

(B. DURGESHWAR)
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/Ychs/Yanam.
4. The Central Records Branch, Pondicherry.
5. The Stock file.

Test held on 01-10-2022
(F.N.)

ACCOUNTS TEST (HIGHER)

PAPER I (WITH BOOKS)

Time allowed: Three Hours

Maximum Marks: 100

Minimum Marks: 40

Answer Question No. I and ANY FIVE of the rest

I Given below are the particulars of a Central Government Officer:

- i) Date of Birth 15-11-1960
- ii) Date of joining Service 09-06-1979
- iii) Apart from earned leave and half pay leave, he had taken extra ordinary leave as follows:
 - a) 1-3-1982 to 31-3-1982 For personal reasons
 - b) 1-10-1983 to 31-10-1983 Grounds on which availed not indicated In the Service records
 - c) 1-6-1992 to 30-4-1993 For higher technical studies
 - d) 1-1-1995 to 30-5-1995 Overstayal of leave treated as un authorized absence
 - e) 22-7-2012 to 30-8-2012 Unable to join duty due to Civil commotion in the area.
- iv) He remained under suspension from 1-8-1985 to 30-9-1985. The competent authority had decided not to treat this period as spent on duty.
- v) In the year 2005, in a different case, he remained under suspension for a period of 4 months. On conclusion of the disciplinary proceeds against him, he was awarded a minor penalty. There is, however, no specific entry in the Service Book of the officer regarding treatment of the period of suspension.
- vi) There was an overstayal of joining time of 15 days which was treated as dies non but did not entail forfeiture of past service.
- vii) Was on foreign service in India from 10-8-2010 to 12-5-2012 and the foreign service contributions were payable by the Foreign Employer. The contributions, had not, however, been paid by the Foreign Employer.
- viii) Took voluntary retirement on 1-4-2020.
- ix) Was drawing the pay of Rs 1,26,600 in Level 12 in the pay Matrix on 1-1-2019 with DNI on 1-7-2019.
- x) The Officer died on 20-12-2020 leaving behind one son (DoB 28-3-1998) and a daughter (DoB 7-4-2003).
- xi) DA @ 17%.

Calculate the following retirement benefits admissible:-

- a) Pension
- b) Retirement Gratuity
- c) Maximum admissible Commuted value of Pension: and
- d) Regulate the family pension payable to the children indicating the amount and dates.

(20 Marks)

II a) How would you regulate the pay of a Government Servant who has been reduced as a punitive measure to a lower Level in the Pay Matrix or post.

(4 Marks)

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

An officer stationed at Bangalore drawing a pay of Rs 46,200 in the Pay Level 6 with his next date of increment on 1-7-2016, was sent on deputation on foreign service to a Public Sector Undertaking at New Delhi in the Pay Level 10. The deputation was for a period of one year initially, renewable each year. He has opted to draw 10% of the existing pay in the prescribed Pay Level in the Pay Matrix as Deputation (Duty) Allowance. He was relieved on 17-5-2016 F/N. He availed of 8 days of joining time against admissible 12 days. His period of deputation has been renewed from time to time. While on deputation, he was given a proforma promotion with effect from 15-12-2018, in the Pay Level 8. On expiry of his deputation he availed of 20 days of earned leave and 12 days of joining time admissible and joined the new post in parent department on 17-5-2019 F/N. His pensionable service started from 2-7-1998.

(12 Marks)

III a) A 'Group A' Officer drawing substantive pay of Rs 83,300 in Level 11 from 1-7-2016 officiated in a permanent post in the Pay in Level 12 from 1-3-2017 to 31-3-2017 and from 1-10-2017 to 31-12-2017 and in a temporary ex-cadre post in the pay in Level 12 from 1-1-2018 to 31-3-2018. He was appointed to the permanent post from 1-5-2018 on a regular basis.

Indicate the pay he will be entitled to on his regular appointment to the permanent post, if he opts for fixation from the date of appointment.

(8 Marks)

b) Can a Government servant whose pay on promotion to a higher post is regulated under FR 22(I)(a)(1) ask for fixation of pay in the higher post from a date subsequent to the date of actual promotion to the higher post? If so, under what conditions such option may be allowed?

(8 Marks)

IV a) Under what conditions Commuted leave be granted to a Government servant? Indicate the limits up to which such leave may be granted and the leave salary admissible during such leave period.

(8 Marks)

b) Distinguish between 'Leave Not Due' and 'Commutated Leave'

(8 Marks)

V a) A Government servant who is dismissed, removed or compulsorily retired from service, is re-instated on appeal or review. How is his past service and period of interruption treated for the purpose of pension?

(8 Marks)

b) A Government servant drawing the pay of Rs 62,200 in Pay Level 8 with effect from 1-7-2017 was punished with stoppage of next increment for two years without cumulative effect. The order imposing the punishment was dated 1-6-2018. Regulate his pay from 1-7-2017.

(8 Marks)

VI Write short notes on:

- 1) Tenure post
- 2) Compassionate Allowance
- 3) Child Adoption Leave
- 4) Common Proceeding

(4 x 4 = 16 Marks)

VII a) What is the procedure for dealing with claims payment of which will cause excess over allotment?

(8 Marks)

b) State briefly the procedure to be followed in the refund of Deposits.

(8 Marks)

VIII a) What is the travelling allowance admissible to a retiring Government servant who wishes to settle down permanently at the last station of duty?

(8 Marks)

b) What are the conditions attached to the grant of advances to a Government servant who intends to avail the Leave Travel Concession?

(8 Marks)

IX Comment on the following:

- 1) A Government servant died while under suspension before the disciplinary proceedings initiated against him could be concluded. The Disciplinary Authority decided to treat the period between the date of suspension and the date of death as leave on half pay.
- 2) Family pension was denied to a son of a Government servant who retired from service from 31-7-2018 on the ground that the son was born on 15-10-2018, i.e., after retirement of the Government servant and was as such not a family member at the time of his retirement.
- 3) An official was granted Earned Leave for 20 days from 1st October to 20th October. He obtained Medical Certificate of fitness to resume duty on 21st October and reported for duty on 24th October, after availing the holidays from 21st to 23rd October. His request to allow him to suffix the holidays to leave was rejected on the ground that he did not make his request in advance.
- 4) A Government servant with headquarters at Delhi goes on tour to Mumbai for 45 days. He stays at Pune and travels daily to Mumbai and returning to Pune each day. He claims D.A. at the rates applicable to Mumbai

(16 Marks)

Test held on 01-10-2022
(A.N.)

ACCOUNTS TEST (HIGHER)

PAPER II (WITH BOOKS)

Time allowed: Three Hours

Maximum Marks: 100

Minimum Marks: 40

Answer Question No. I and ANY FOUR of the rest

I Post the following transactions in the Cash Book of Executive Engineer, Commercial Irrigation Project Division for the month of July, 2020. Classify each item and work out the closing balance. Also record the certificate by the Executive Engineer.

Details of closing balance on 30 th June, 2020		Rs.
i)	Notes and coins	500
ii)	Stamps: Revenue Rs 20; Service Postage Rs 10	
iii)	Self cheque dated 21-6-2020	1000
iv)	Cheque dated 29-6-2020 in favor of a contractor lying undelivered	4000
v)	Bank Deposit Receipt from a contractor as earnest Money	10000
vi)	Permanent Imprests	
	'A' Assistant Engineer	100
	'B' Assistant Engineer	100
1-7	Received and disbursed the salary bill of the permanent staff of the Division	
	Net Amount	12080
	Balance remaining unpaid	1182
	Rent of the Government Building realized from the staff in the bill	220
2-7	Cashed self cheque dated 21-6-2020	1000
	Delivered cheque dated 29-6-2020 to a contractor	4000
3-7	Paid to a contractor by cheque for the work Constructing Dam	
I)	Total value of work done	40000
II)	Deductions	
	Cost of materials issued	4000
	Security Deposit	4000
	Court Attachment Order	6000
	Hire charges of Concrete Mixer	400
	Excess payment made in connection with another work on Main canal	1000

4-7	Issued by cheque a temporary advance to Assistant Engineer 'C' for payment to labour	4000
5-7	Recouped permanent imprest of Assistant Engineer 'A' on receipt of paid Muster rolls chargeable to work 'Construction of Dam'	80
6-7	Renewed Time-expired cheque to a contractor for supplies for the work 'Construction of Dam'	10000
7-7	Cancelled cheque dated 16-5-2020 in favor of the contractor for Construction of Dam	10000
8-7	Received from auctioneers on account of sale proceeds of Special Tools & Plants put to auction:-	
	Gross Amount	Rs 20000
	Less auctioneer's Commission @ 2 percent	
9-7	Cash collections to-date during the month remitted to treasury	
10-7	Assistant Engineer 'B' reported loss of Rs 20 out of his permanent imprest of Rs 100	
26-7	Paid General Provident Fund advance to a clerk by cheque	15000
27-7	Cash found short in chest Rs 20	

(20 Marks)

II Post the following transactions of Contractor 'Y' in Contractor's Ledger and close the ledger:-

- a) There is an opening balance of Rs 225 recoverable from the contractor for another work 'B'
- b) First Running Account Bill of work 'A' paid as per following details:

	Rs
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	
- c) 40 bags of cement @ Rs 50 per bag issued to work A from stores, recoverable @ Rs 40 per bag from contractor as per agreement.
- d) Secured Advance of Rs 7500 allowed for steel sheets brought at site of work A
- e) 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	
- f) Fine for delay in completing certain items of work 'A' by 5 days at Rs 35 per day

g) Steel issued from stores – 5 tonnes, issue rate being Rs 4500 per tonne. Recovery from contractor is to be effected @ Rs 5000 per tonne.

h) 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

(20 Marks)

III Briefly describe the duties and functions of a Divisional Accountant

(20 Marks)

IV Write short notes:-

1. Aid to Contractor
2. Priced Stores Ledger
3. Imprest
4. Standard Measurement Book

(20 Marks)

V What procedure is followed:-

- a) For issuing receipts to parties who tender money at Divisional Office or from whom recovery is made from their bills?
- b) When money is received by a Public Works Officer not in charge of a Cash Book?

(20 Marks)

VI What is a Secured Advance? State fully under what conditions and by whom such advance may be given and how it is treated in accounts.

(20 Marks)

VII State the procedure to be followed in adjusting Municipal rates and taxes on Government Buildings.

(20 Marks)

VIII Comment on the following:-

- a) Overpayment of Rs 1000 made to a Contractor for work in progress is debited to 'Miscellaneous Works Advances'
- b) A contractor whose contract is for completed items of work brings timber worth Rs 10000 to the site of work and on the basis of the materials so brought he is allowed to Secured advance of Rs 9500.
- c) Finding the contents of cash chest short by Rs 8, a Divisional Officer instructed to cashier to make good the shortage immediately.
- d) A Divisional Officer proposes not to submit with the monthly accounts the Schedule of Deposits, Suspense (including Workshop Suspense) if there are no transactions during the month.

(20 Marks)
