

No.A-34012/3/2022/DP&AR (Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

* * *

Puducherry, dated: 10-05-2022.

I.D.NOTE / MEMORANDUM

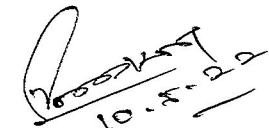
Sub: Public Service - Conduct of **ACCOUNTS TEST (HIGHER)** - Reg.

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 August, 2022.

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 10-06-2022** 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 been hosted in the official website <https://dpar.py.gov.in> for reference.

1/1

(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: **10-06-2022**

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 :
iii) Date of appointment in the present post : Designation :
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
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.

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.


* * *

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. Duraisamy
15.4.76
(B. DURAISSAMY)
DEPUTY SECRETARY TO GOVERNMENT.

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.

held on
27/02/2022

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 (a) From the following particulars calculate the Pension and Retirement Gratuity admissible to an officer governed by the CCS (Pension) Rules, 1972:

- 1) Date of Birth 16-7-1963
- 2) Joined service as temporary Clerk on 3-1-1987
- 3) Confirmed as Clerk 1-12-1988
- 4) Promoted and appointed substantively in IA & AS on 1-12-1995
- 5) He took only earned leave and half pay leave as admissible from time to time during his service.
- 6) He was officiating as Accountant General and drawing the pay of Rs 1,48,500 in Level 14 in the Pay Matrix from 1-1-2017 with DNI on 1-7-2017.
- 7) He was granted leave not due for 61 days with effect from 1st August, 2018, at the end of which he was permitted to retire voluntarily due to illness.
- 8) The Officer died on 15th October, 2018, leaving behind his wife and two sons whose date of birth are 10-2-1997 and 15-7-1999 respectively. His wife also died on 1st November, 2018.

(b) What additional Gratuity and Family Pension will be admissible to the family and for what period?
(20 Marks)

II (a) How is 'Authorised leave of absence' treated as interruption in Service? (4 Marks)

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

A Section Officer (Group B) drawing pay of Rs 42300 in the Pay Level 6 (Substantive) with the date of next increment on 1-7-2016, proceeded on foreign service in a Public Sector Undertaking in the same station with effect from 1-4-2016. The Officer opted to draw pay in the same pay in Level 8 of the post held in foreign service. He was given proforma promotion to the Accounts Officer's grade (Group B) in the same Pay in Level 9 on 1-2-2017 and from that date he opted to draw 5% thereon subject to a ceiling of Rs 4500. While on foreign service, he took (i) earned leave for 31 days from 1-10-2016 and (ii) Commuted leave from 16-4-2017 for 46 days. On being relieved from foreign service, he rejoined his parent office on 31-8-2018. He did not avail joining time either for joining or coming back from foreign service.

(12 Marks)

..2/-

III (a) An Assistant Accounts Officer drawing Rs 68000 since 1-7-2016 in the Pay Level 8 was appointed in an ex-cadre post of Welfare Officer in the Pay Level 11 on 1-9-2016. He was further promoted and posted to another ex-cadre post in Pay Level 12 on 1-10-2019. Fix his pay on 1-10-2019 and indicate the date of next increment and his pay on that date. He opted to draw the pay in the Pay Level of ex-cadre post. (8 Marks)

(b) Under what circumstances can the service rendered by a Government Servant in an ex-cadre post be allowed to count towards initial fixation of pay on his reversion to his parent cadre? (8 Marks)

IV (a) How is 'Leave Not Due' different from extra-ordinary leave? (8 Marks)

(b) What are the conditions for grant of Commuted Leave? (8 Marks)

V (a) A Government Servant drawing the pay of Rs 35400 in Pay Level 6 with effect from 1-7-2018 was punished with stoppage of next increment for two years without cumulative effect. The order imposing the punishment was dated 1-10-2018. Regulate his pay from 1-7-2019 to 30-6-2021. (8 Marks)

(b) What constitutes 'interruption in service' and how does it affect Pension? What are the interruptions which do not entail forfeiture of past service? (8 Marks)

VI Write short notes on:-

1. Personal Pay
 2. Child care Leave
 3. Compensation Pension
 4. Ex-parte enquiry
- (16 Marks)

VII (a) What is the currency of the sanction? Do all sanctions expire after this period? (8 Marks)

(b) What are the instructions to be followed in the disposal of surplus and unserviceable Stores? (8 Marks)

VIII (a) How will you regulate the T. A. of a Government Servant who is required on any day to perform temporary duty at a place other than the normal place of duty? (8 Marks)

(b) What are the occasions under which a Government Servant shall be deemed to have been placed under suspension by the Appointing Authority? (8 Marks)

IX Comment on the following:-

1. The competent Authority refused to pay Subsistence Allowance to a Government Servant under suspension as the charge against him was grave.
2. An Officer appointed through UPSC is recommended only the grant of minimum pay of the post by the Commission, but the Ministry concerned decides to grant him higher initial pay on the plea that it has such power under FR 27.
3. A Government Servant due for retirement on 31-12-2018 AN on attaining the age of superannuation applies for the grant of earned leave for 275 days from 1-4-2018 as leave preparatory to retirement.
4. A Government Servant against whom departmental proceedings have been initiated after the date of retirement, requests for commutation of a percentage of his pension and the Pension Sanctioning Authority considers the request on the ground that the proceedings have been initiated after his retirement from service.

(16 Marks)

held on 27/2/2022

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, Building Division No. 1 of P W Department for the month of June, 2019. Close the Cash Book giving analysis of the closing balance. Also record the classifications and certificate of the Executive Engineer about the closing balance.

1-6 Opening Balance:		Rs.
i)	Cash and coins	1050
ii)	Imprest with Junior Engineer x	200
iii)	Revenue Stamps	25
iv)	Temporary Advance with SDO Y	250
v)	A private cheque No. 222 of Executive Engineer (amount was paid to him from chest as it could not be cashed from the Bank)	250
vi)	Self Cheque dated 29-5-2019	280

2-6 Encashed private cheque no. 222

2-6 Payment to Contractor K by Cheque no. 21 for repairs of High Court Building (2nd Running Account Bill) details of which are given below:

a)	Total value of work measured	60000
b)	Total up-to-date Advance Payment	10000
c)	Payment on actual measurement in 1 st R.A. Bill	20000
d)	Recoveries:	
i)	Amount recovered for another (Major) work 'Construction of Hospital'	750
ii)	Amount recovered in connection with this work	500
iii)	Security Deposit	2.5%

5-6 Junior Engineer x gives account of Imprest as follows:

i)	Wages paid	50
ii)	Conveyance Charge for bringing furniture to office	80
iii)	Receipt of Rs 22 was shown as realized as sale of grass of the office building	

Imprest of Junior Engineer recouped by cash and increased to Rs 250 from Rs 200

10-6 Divisional Officer, while going on tour, took Rs 500 as advance for payment to labourers employed for urgent repair to Office Building.

16-6 Self Cheque dated 29-5-2019 encashed.

17-6 Cash counted and found Rs 5 short on surprise check.

20-6 Labour charges for white washing Office Building	200
Amount remitted into Treasury	200

2/-

22-6 Imprest issued to Overseer P through cheque no.22	100
28-6 Divisional Officer returned with muster rolls for Rs 500, Rs 80 remained as unpaid wages	
28-6 Cheque drawn for chest	200

(20 Marks)

II. Post the contractor's ledger of M/s Johnson & Co. for May 2019 from the following particulars. Close the ledger and work out the closing balance. All recoveries and advances out-standing at the end of April, 2019 were adjusted in May, 2019.

2-5 Paid on Account Bill for Work 'A' on lump sum contract basis:

i) Value of work measured up-to-date	130000
ii) Value of work done since previous bill	70000
iii) Up-to-date payment made in first bill	58500
iv) Up-to-date Secured Advance	20000

Recoveries made from this bill:

a) Cost of steel	9000
b) Security Deposit	1750

9-5 Issued from stock 10 MT of cement to contractor for work 'B'. Stipulated rate of Rs 70 per standard bag at stores. Stock issue rate is Rs 60 per bag. Carriage paid for above material from stores to site of work Rs 900.

13-5 i) Tools and Plant purchased for work 'C' issued to contractor for which hire charges of Rs 2000 per month have been adjusted for 3 months in contractor's account.

ii) Transferred from work 'B' to work 'C' 2 MT of cement at stock issue rate in the interest of work.

15-5 i) 2 MT steel angles received from Steel Authority of India and issued to contractor for use on work 'D' Rs12000.

ii) Paid first and final bill for supplies made Rs 22000.

18-5 Paid 2 nd Running Account Bill for work 'B'	Rs
i) Value of work done since last bill	96000
ii) Secured Advance recovered	12000
iii) Advance payment for work done since last bill but not measured	15000

Recoveries indicated above made in full .

Security Deposit recovered at 5%

22-5 Maximum Advance admissible was paid against 3rd on Account Bill in respect of Work 'D' which was under check in Divisional Office as delay was anticipated in its payment

Value of work done since last bill	90000
Recoveries: Security Deposit	4500

Cost of materials to be recovered in full.

(20 Marks)

III. What is an Imprest and how it is accounted for? How do you distinguish it from Temporary Advance?

(20 Marks)

IV. Write short notes on :-

1. Schedule of Rates
2. Secured Advances to Contractors
3. Muster rolls
4. Suspense – Miscellaneous Work Advance

(20 Marks)

V State the procedure and precautions to be observed in issuing materials to contractors. Explain the accounting procedure and procedure for recovery. How are surplus materials treated?

(20 Marks)

VI All recoveries of the expenditure appearing in the accounts of the Public Works Offices should be treated as Revenue Receipts and not as minus expenditure. Explain. Are there any exceptions to this general rule?

(20 Marks)

VII a) Describe the main unit of classification in Government accounts which constitute a five tier arrangement.

(10 Marks)

b)Mention the main principles governing the allocation of expenditure on a Capital Scheme, between Capital and Revenue accounts

(10 Marks)

VIII Comment on the following:-

1. Materials were issued to a contractor largely in excess of reasonable requirements as determined by reference to actual quantities of work done and authorized formulae in general use for the calculation of quantities of materials required for issue to works.
2. It is discovered after 31st March, 2019 that 4 tonnes of cement issued to a contractor during 2018-19 were under charged. Divisional Officer orders its adjustment in 2018-19 accounts by debit to the contractor's account and credit to stock, as soon as the error came to notice on 29th May, 2019.
3. Accounts department approved the proposal to record the value of the claim relinquished on the expenditure side of accounts as a specific loss.
4. An Executive Engineer allowed payment of Rs 800 to a contractor on account of increase in price of steel used in the work.

(20 Marks)
