

No.A-34012/9/2019/DP&AR (Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

* * *

Puducherry, dated: 24-09-2019.

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 December, 2019.

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 25-10-2019** 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 <http://dpar.puducherry.gov.in> for reference.



(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: 25-10-2019

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.G.A. (Receipts and Payments) Rules, 1983. (C.F)
8. Central Medical Attendance Rules.
9. L.T.C. Rules.
10. Orders on Children Educational Allowance and Reimbursement of Tuition Fees.

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

1. ~~Form of Accounts of the Union and States (Basic) Rules, 1983.~~
2. List of Major and Minor Heads.
3. Account Code Volume-II. (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.

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16/2/90
(A. MOHAMMED HASAN)
DEPUTY SECRETARY TO GOVERNMENT

D.A.

S
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.

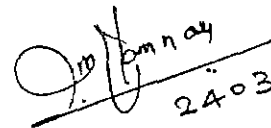
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Admission of officials to all the Departmental Tests are being done in accordance with the guidelines issued vide U.O. Note / Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the General Administrative Department, Pondicherry which allows only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

24
14/3/83

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.

o/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.

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)

U. 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. D. Srinivasan
15.4.26.
(B. D. SRINIVASAN)
DEPUTY SECRETARY TO GOVERNMENT.

15.4.26

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/Madha/Yanam.
4. The Central Records Branch, Pondicherry.
5. The Stock file.

3-3-2019 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 15-11-1957
- 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) 1-3-1981 to 31-3-1981 For personal reasons
- b) 1-10-1982 to 31-10-1982 Grounds on which availed not indicated in SB
- c) 1-6-1991 to 30-4-1992 For higher technical studies
- d) 1-1-1994 to 30-5-1994 Overstayal of leave treated as unauthorized absence
- e) 22-7-2011 to 30-8-2011 Unable to join duty due to Civil commotion in the area
- iv) He remained under suspension from 1-8-1984 to 30-9-1984. The Competent Authority had decided not to treat this period as spent on duty.
- v) In the year 2004, in a different case, he remained under suspension for a period of 4 months. On conclusion of the disciplinary proceedings 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 10-8-2009 to 12-5-2011 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 1-4-2014.
- ix) Was drawing the Pay of Rs 47,230 (including Grade pay) with DNI on 1-7-2012.
- x) The officer died on 20-12-2014 leaving behind one son (DoB 28-3-1992) and a daughter (DoB 7-4-1997)

Calculate the following retirement benefits admissible:-

2

- 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 is the pay fixed for an official when reverted from an *ex-cadre* post to an identical/ equivalent cadre post

(4 Marks)

(b) An Assistant Accounts Officer (Group B) drawing pay of Rs 58,600 in the Pay level 8 from 1-7-2016 was transferred on foreign service terms to a Public Sector Undertaking from 1-4-2017. Calculate the amount of pension and leave salary contribution payable by the foreign employer based on the following particulars:-

- i) Date of joining service 16-1-1991
- ii) Scale of pay of the post held on foreign service was in the Pay Level 10
- iii) He was on earned leave from 15-3-2017 to 31-3-2017 and was relieved on 1-4-2017 to join foreign service. After availing joining time, he joined foreign service on 7-4-2017.
- iv) He was given proforma promotion as Accounts Officer (Group B) in the Pay Level 9 in the parent department from 1-11-2017 and he re-elected to draw from that date his grade pay plus Deputation (Duty) Allowance @ 10% thereon.
- v) He opted for fixation of pay in the Pay Level 9 under Rule 13 of CCS(RP) Rules, 2016 from the date of proforma promotion
- vi) He availed earned leave from 1-3-2018 to 10-3-2018
- vii) He was absorbed in the said Public Sector Undertaking from 1-4-2018.

(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 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 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 pay fixation from the date of appointment.

(8 Marks)

(b) Explain the procedure for calculating the date of next increment in the revised pay structure with effect from 1-1-2016.

(8 Marks)

IV (a) In what special circumstances can Extraordinary Leave be granted?

(8 Marks)

(b) A Government servant against whom departmental or judicial proceedings are in progress attains the age of superannuation. What procedure is prescribed in the rules regarding payment of pension and gratuity?

(8 Marks)

V (a) A Government servant is drawing the pay of Rs 62,200 from 1-7-2016 in the Pay Level 8. The Disciplinary Authority ordered on 1-6-2017 that his next increment be withheld for a period of two years and this will not have the effect of postponing his future increments. Regulate his pay from time to time.

(8 Marks)

(b) From which date is commuted portion of pension of a Government servant to be restored? Describe the procedure.

(8 Marks)

VI Write short notes on:

1. Leave Not Due
2. Compulsory Retirement Pension
3. Memorandum of Charges
4. Vote on Account

(16 Marks)

VII (a) State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts or otherwise.

(8 Marks)

(b) Describe the procedure for repayment of Lapsed Deposits.

(8 Marks)

4

VIII (a) Is any TA admissible to a retiring Government servant who wishes to settle down permanently at the last station of duty? If so, how the TA is regulated in such cases?

(8 Marks)

(b) Explain the cases in which drawal and disbursements for part of a month is permitted

(8 Marks)

IX Comment on the following:

1. An advance of LTC was sanctioned to Shri M for visiting his Hometown in June, 2018. Shri M has been under suspension from May, 2018.
2. An amount recoverable from Government servant is deducted from GPF balance payable to him, as requested by the Government servant.
3. A Government servant who retired on superannuation pension applied for commutation after 18 months of his retirement. The commutation money was paid to him without subjecting him to a medical examination as he had retired on superannuation pension.
4. A Government servant with nine years of qualifying service retired from service on invalidation. He requests for the payment of Family pension, 1964, to his wife in the event of his death after retirement.

(16 Marks)

03-03-2019

A.N.

①

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 CPWD Division 'A' for August 2017. Also indicate the classification of each item, and close the Cash Book giving the analysis of the closing balance.

1-8	Contents of the Cash chest	Rs.
	(i) Legal tender coins and notes	150
	(ii) Service Postage stamps	70
	(iii) Revenue stamps	20
	(iv) Self cheque dated 28-7-2017	1,500
	(v) Cheque dated 31-7-2017 on local branch of SBI from Shri A on account of rent	600
	(vi) Undisbursed amount of Pay & allowances of the regular staff of the Division awaiting disbursement	2,200
	(vii) Temporary Advance with AE - P	600
	(viii) Imprest with AE - B	1,500
	(ix) Fixed Deposit Receipt of SBI from contractor-X towards SD	10,000
	(x) Deposit at Call Receipt of SBI from contractor Y towards SD	5,000
	(xi) Cheque No. 54 dated 31-7-2017 in favour of contractor-K	15,000
2-8	(i) Disbursed pay & allowances of the regular staff of the Division	2,200
	(ii) Self cheque dated 28-7-2017 cashed	1,500
	(iii) Cash received towards sale of tender form	1,000
4-8	(i) Cheque dated 31-7-2017 received from Sh 'A' remitted into Bank	600
	(ii) Deposit at Call Receipt of SBI from contractor Y remitted to Bank	5,000
	(iii) Cheque No. 54 dated 31-7-2017 handed over to contractor K	15,000
7-8	(i) Purchased Revenue Stamps	40
	(ii) Paid M/s Cement Corporation of India for cement purchased from them vide cheque No. 55	70,000
8-8	A -P rendered account of Temporary Advance	
	(i) Coolie charges and cartage of cement	550
	(ii) Cash balance refunded	50
9-8	(i) Rent of Divisional Office building by cheque No. 56	8,000
	(ii) Rent of Inspection Bungalow received	600

②

11-8	Imprest account of AE-B adjusted and recouped in cash	
	(a) Repairs to Office furniture	175
	(b) Repairs to Inspection Bungalow	325
	(c) Payment found inadmissible and disallowed	100
14-8	(i) Fresh cheque No. 57 issued in lieu of old Cheque No. 33, dated 24-6-2017 reported lost by contractor A	23,000
	(ii) Purchased service Postage Stamps – cheque No. 58	800
16-8	(i) Purchased furniture from M/s N for Government Hospital and issued cheque No.59	1,47,000
	(ii) Revenue Stamps sold to staff	40
21-8	(i) Temporary Advance given to JE-A vide cheque No: 60	300
	(ii) Remitted to Bank all receipts upto 16-8-2017	
22-8	Paid to contractor Y vide cheque No.61, his 2 nd Running Bill for a Major work “Construction of Residential Quarters for Police”	
	(i) Total value of work actually measured upto date	1,70,000
	(ii) Advance payment made on 2 nd Running Bill	20,000
	(iii) Payments made in the 1 st Running Bill for work only	1,40,000
	Recoveries from the Bill:-	
	a) Value of steel supplied for this work in December 2016	3,000
	b) Recovery against contractor advised by other Division	700
	c) Value of material supplied for a Major work ‘Construction of Hospital’	800
	d) Security Deposit @ 2.5%	
23-8	(i) JE-A rendered his temporary Advance details:-	
	a) Repairs to Office building	260
	b) Cash reported lost	40
	(ii) Purchased Revenue Stamps	30
28-8	Drew salary of Executive Engineer and Staff by cheque No. 62	
	(i) Gross amount	Rs 40,000
	(ii) Recoveries: Income Tax	2,200
	General Provident Fund	4,800
	Licence Fee	200

(20 Marks)

II Post the Contractor’s Ledger CPWA Form 43 from the following transactions of the contractor M/s Behari Lal & Sons.

1-5	Opening Balance :- Advance Payment for Work A	Rs 2,500
	Secured Advance for Work B	6,000
	Cement issued for Work B	5,000

03-03-2019

3

A.N.

- 10-5 Running A/c Bill No. 2 for work A passed and paid. On A/c payment on this work made for the first time. Security Deposit of Rs. 375@ 2.5% deducted in the bill and amount outstanding against work B adjusted.
- 20-5 Running A/c Bill No. 2 for work A passed and paid. Secured Advance of Rs. 7000 allowed.
- 24-5 Running A/c Bill No. 3 for work A paid by cheque for Rs 18460 after measuring the work for the first time. Full amount of Advance payment and Secured advance of Rs 4000 adjusted. Security Deposit @ 2.5% and Income Tax @ 2% deducted.

Close the ledger at the end of the month.

(20 Marks)

III What are the important duties of Disbursing Officer in respect of verification of entries in his Cash Book?

(20 Marks)

IV Write Short Notes:

1. Journal and Ledger
2. Miscellaneous Works Advances
3. Civil Accounts Officer
4. Transfer Entries

(20 Marks)

V Who are the authorities responsible for the preparation of Annual Accounts of the Central Government, State and Union Territory Governments (with Legislatures)?

(20 Marks)

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

(20 Marks)

VII a) What safeguards exist to prevent double payments of repayment of Lapsed Deposits?
b) What are the checks applied to the Register of Works by the Divisional Officer?

(20 Marks)

VIII Comment on the following:-

- a) The Divisional Officer orders that the earnest money received from contractors on the day of opening tenders need not be entered in the Cash Book as it may have to be refunded on that very day.
- b) A person appointed to the work charged establishment of a particular work and is allowed travelling allowance from his residence to the site of work.
- c) A Divisional Officer refuses to sign the monthly accounts and supporting schedules stating that it is the duty of Divisional Accountant alone.
- d) Accounts Department approved the proposal to record the value of a claim relinquished on the expenditure side of accounts as specific loss.

(20 Marks)
