

No.A-34012/1/2021/DP&AR (Exam)  
GOVERNMENT OF PUDUCHERRY  
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS  
(PERSONNEL WING)

\*\*\*

Puducherry, dated: 28-06-2021.

**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.

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**The Accounts Test (Higher)** as prescribed in the G.Os. cited is proposed to be conducted tentatively during the month of August, 2021.

2. The Heads of Departments/offices are requested to bring the contents of this I.D.Note/Memorandum to the notice of all officers/staff concerned including those working in Karaikal/Mahe/Yanam and also to those who are on deputation and forward applications in the prescribed form (specimen enclosed) of officers/staff who are willing and eligible to take up the test so as to reach this Department **on or before 15-07-2021** 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.

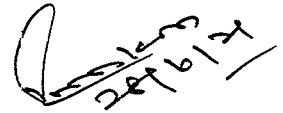
6. It is hereby emphasized that the Accounts Test (Higher) is only a qualifying test and it may not conform any rights to the officials who may pass the above said test, to have a claim for promotion to the post of Superintendent.

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.

28/6/21

Last Date for submission of Application: **15-07-2021**

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.

*Paran*  
16/2/90  
(A. MOHAMED 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)

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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.

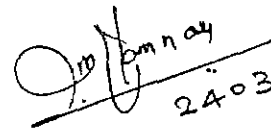
\* \* \*

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

  
24/3/15

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

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

Pondicherry-605001, the 4th July '83

U.O. NOTE/MEMORANDUM

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

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

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

*Handwritten:* DESK

*Handwritten:* 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 PONDICHERRY  
ABSTRACT

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

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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)

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*

(B. D. SRINIVASAN)  
DEPUTY SECRETARY TO GOVERNMENT.

15.4.26  
15.4.26

Government of Pondicherry  
Abstract

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

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DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS  
(PERSONNEL WING)

G.O. Ms.No. 16

Dt. 17-2-99

ORDER:

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

In the Government Order read above, the fee for admission to the Departmental Tests Examination has been prescribed. The question of enhancing the fee has been engaging the attention of the Government, as a huge amount is being spent by way of payment of honoraria to the Examiners for setting up of Question Papers/Valuation of Answer Papers, payment of honoraria to the Invigilators, stationery charges 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/Mchs/Yanam.
4. The Central Records Branch, Pondicherry.
5. The Stock file.

**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 the officer on his retirement on the attaining the age of superannuation:

- 1) Date of Birth 2-9-1958
- 2) Joined service in a Group C post on 2-9-1976
- 3) He was officiating as Accounts Officer and drawing the pay of Rs 74,300 in Level 8 in the Pay Matrix on 1-1-2017 with DNI on 1-7-2017.
- 4) Availed the following spells of leave (other than earned leave and half pay leave) during his service:-
  - a) Extraordinary leave on medical certificate from 5-6-1997 to 12-7-1997 followed by overstay of leave from 13-7-1997 to 26-7-1997. The overstay was not regularised by the grant of leave
  - b) Extraordinary leave on private affairs from 4-8-2012 to 10-9-2012
- 5) He took part in strike from 6-9-1994 to 15-9-1994 which amounted to interruption in service under the provisions of FR 17-A and Rule 27 of CCS (Pension) Rules, 1972. The interruption was condoned by the Competent Authority.

**(b)** The Officer died on 5-12-2018 leaving behind his wife, son and two daughters. The date of birth of son was 14-11-2000 and of the daughters 25-7-1996 and 8-12-1997. The younger daughter was married in January 2017, while the elder one was unmarried. The widow too died on 23-5-2019.

Calculate the amount of Family Pension and Residuary Gratuity admissible to successive surviving family members and the period up to which it is admissible to them.

**(20 Marks)**

**II (a)** To what extent does a period spent on leave count for increment in a time-scale?

**(4 Marks)**

**(b)** From the particulars given below , indicate the rates of Leave Salary and Pension Contributions payable by BHEL, Haridwar, from time to time:

An Assistant Accounts Officer drawing Rs 52,000 plus Special pay of Rs 600 in the Pay Level 8 from 1-7-2016, while working in the office of the Accountant General (A&E), Uttar Pradesh, Allahabad, was sent on deputation on foreign service terms to Bharat Heavy Electricals Limited, Haridwar, in the Pay Level 11. The deputation was for a period of one year from the date of joining that post. He was to draw 10 percent of the pay drawn in the prescribed Pay Level 11 as Deputation (Duty) Allowance subject to the maximum of Rs 9,000 p.m. He was relieved at Allahabad on 15-7-2016 FN. Proceeded on earned leave for 20 days and extraordinary leave for 6 days. He availed joining time of 8 days and joined BHEL on 18-8-2016. While on deputation, he was granted pro-forma promotion under next below rule to the grade of Accounts Officer in the Pay Level 10 with effect from 15-2-2017. On expiry of the period of deputation, he proceeded on earned leave for 15 days and rejoined his parent office on 10-9-2017, where his pay was fixed at Rs 56,100 with a Special pay of Rs 1,200. He had joined service on 15-9-2002 and was confirmed with effect from 15-9-2004.

**(12 Marks)**

**III (a)** A Group B Government servant drawing Rs 70,000 in the Pay Level 8 from 1-7-2016 was appointed to officiate in a post in Group A in Pay Level 11 with effect from 1-8-2017. He went on EL for 61 days with effect from 1-9-2017 and joined the same post in Group A on return from leave. He was reverted to his lower post on 1-12-2017. On 1-3-2018, he was promoted to another Group A post in the Pay Level 10 involving assumption of higher responsibilities. On 1-9-2018, he was again promoted to a post in Pay Level 11. Regulate his pay from 1-7-2016.

**(8 Marks)**

**(b)** What should a Competent Authority indicate in his order of punishment reducing a Government servant to a lower level in the Pay Matrix or post?

**(8Marks)**

**IV (a)** Distinguish between 'Leave not Due' and 'Commutated Leave'

**(8 Marks)**

**(b)** Can a resignation from service tendered by a Government servant be allowed to be withdrawn? If so, under what conditions may the withdrawal be allowed?

**(8 Marks)**

**V (a)** Pay of a Government servant in the Pay Level 6 from 1-1-2016 is given below:-

1-1-2016		50,500
1-7-2016	(Increment)	52,000
1-7-2017	(Increment)	53,600
1-7-2018	(Increment)	55,200

As a measure of penalty, his pay was reduced by two stages with effect from 1-9-2018 for a period of two years. It was ordered that the reduction would not have the effect of postponing his future increments and he will earn increments of pay during the period of reduction. Regulate his pay from 1-9-2018 to 31-8-2020.

**(8 Marks)**

**(b) Can a Government servant apply for commutation of pension before actual retirement? If so, what procedure should be followed? (8 Marks)**

**VI Write short notes on :**

1. Joining Time
2. Compulsory Retirement Pension
3. Common Proceeding
4. Child Adoption Leave

**(16 Marks)**

**VII (a) State the procedure to be followed for the 'Refund of Deposits'**

**(8 Marks)**

**(b) What are the rules for grant of Permanent Advance?**

**(8 Marks)**

**VIII. (a) What are the provisions relating to drawal of travelling allowance by Government servants summoned to give evidence?**

**(8 Marks)**

**(b) What is the time limit within which a claim for reimbursement of LTC should be preferred?**

**(8 Marks)**

**IX. Comment on the following:-**

1. An Assistant Accounts Officer drawing pay of Rs 50,500 in the Level 8 in the Pay Matrix is given additional charge of another post of Asst. Accounts Officer in the same office. Considering that there is specific addition to duties and responsibilities, it is proposed to grant him a special pay of Rs 800 p.m.
2. A Public sector undertaking demanded the refund of leave salary contribution paid by it on behalf of a P&T officer on foreign service on the ground that he did not earn any leave during foreign service, his earned leave at credit having reached the maximum limit even prior to the commencement of the foreign service.
3. A Government servant due to retire on superannuation on 28-2-2018, proceeded on Commuted leave on MC from 15-1-2018, for a period of 35 days. He was, however, unable to obtain a certificate of fitness on expiry of this period of leave. He wants extension of leave up to 28-2-2018.
4. A Government servant visits his hometown during weekend holidays during 29<sup>th</sup> and 30<sup>th</sup> May and submits his LTC bill on 1-6.

**(16 Marks)**

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## 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. Write the Cash Book of Shri X, Executive Engineer of CPWD Division for the month of June 2019 from the following data. Indicate classification of each transaction and close the Cash Book.

1-6	Opening Balance	
	i) a . Notes (including soiled Notes for Rs 180)	3,450
	b. Counterfeit Coins	30
	ii) Revenue Stamps Rs 20, Ordinary Postage Stamps Rs 30	50
	iii) Self Cheque no.41 dated 29-5-2019	6,000
	iv) Demand Draft no.18670 dated 22-5-2019 drawn in favour of supplier towards payment of stock articles	8,000
	v) Cheque dated 29-5-2019 received from contractor K towards sale of unserviceable stores	2,000
	vi) Hand receipt for Imprest with SDO K	800
	vii) Cheque no.42 dated 29-5-2019 drawn in favour of Contractor M lying undelivered	19,000
1-6	i) Cashed Cheque drawn in favour of self on 29-5-2019	6,000
	ii) Despatched Bank Draft dated 22-5-2019 and cheque dated 29-5-2019	
	iii) Remitted the Cheque dated 29-5-2019 from Contractor K into Bank	2,000
3-6	i) Value of work measured up-to-date	90,000
	ii) Up-to-date advance payments	16,000
	iii) Payment made in the previous on account bills	42,000
	iv) Released amount with-held in the last on account bill Recoveries (Besides Security Deposit & Income Tax)	500
	i) Value of Cement supplied in April 2019	12,000
	ii) Recovery advised by another division	4,000
	iii) Materials supplied for construction of Stores shed	3,000
7-6	i) Account of Temporary Advance paid on 17-5-2019 was rendered by SDO H and adjusted : Muster Roll for annual repair to Sub Divisional Office Building Rs 1200 out of which Rs 100 were unpaid. Refunded cash – Rs 400	
	ii) Received EMD in cash from the tenderer; but it was refunded on the same day by Cheque no.44	4,000
10-6	i) Demand Draft dated 22-5-2019 received back undelivered and sent to Bank for cancellation and credit to Government account.	
	ii) Sale proceed of old stock materials realised by SDO K on 6-6 was remitted by him to Bank on 8-6. Received challan from Bank on 9-6 and transaction	

	incorporated in Cash Book on 10-6-2019	3,200
13-6	i) Soiled notes sent to RBI for exchange with fresh notes were rejected to the extent of Rs 100	
	ii) Refunded balance of Security Deposit to Contractor P by Cheque no.45 after recovering an amount of Rs 2000 advised by another Division.	18,000
17-6	i) Issued fresh cheque no.46 in lieu of lost cheque no.6 of 12-5-2018 For Rs 6500	
	ii) Cancelled cheque no.21 dated 21-5-2019 for Rs 3000 for purchase of Service Postage Stamps	
24-6	i) Paid Imprest (Rs 800) to Junior Engineer O by Cheque no.47	
	ii) Imprest account of SDO K adjusted and recouped in cash as under: Salary of Work charged Establishment toward 'Maintenance and Repairs of College Building'.	600
	Imprest reduced by Rs 200	
25-6	i) Sold Revenue Stamps to staff	20
	ii) Conducted surprise check and found cash short	625
30-6	Closed outstanding Imprests and remitted cash balance into Bank due to closure of the Division	

**(20 Marks)**

**II** Post the Contractor's Ledger of M/s Rai & Sons for June 2019 from the following particulars. Close the ledger and work out the closing balance:

1) Opening Balance	
i) Secured Advance- Work 'A'	26,000
ii) Advance Payment – Work 'B'	12,000
iii) Cost of steel for Work 'X' on lump-sum contract basis	6,000
iv) 2.5% of value of work done on a/c of Security Deposit with-held and adjusted in 2 <sup>nd</sup> on A/c Bill of Work 'A'	750
2) 1 <sup>st</sup> Running Account Bill for Work 'X'	
i) Total value of work done	39,000
ii) Additions and alterations	9,000
iii) Cost of steel used on work	3,000
iv) Secured Advance	16,000
v) Security Deposit 2.5%	
3) Security Deposit received in respect of Work 'H'	10,000
4) Paid First and Final Bill in respect of supplies made	3,000
5) 2 <sup>nd</sup> on Account Bill for Work 'A'	
i) Value of up-to-date work	66,000
ii) Advance Payment for work done but not measured	7,000
iii) Secured Advance since last bill	- 20,000
iv) Security Deposit 2.5%	
6) Cost of cement issued from stock for Work 'B'	9,000

7) 2 <sup>nd</sup> on Account Bill for Work 'B'	
i) Value of work done up-to-date	68,000
ii) Value of work since last bill	32,000
iii) Half of cement issued for work was used up on work	
iv) Half of the Advance outstanding adjusted and further advance of Rs 9000 allowed for work done and not measured	
v) Secured Advance	16,000
8) Cost of G.I. Sheets purchased through DGS&D issued to Work 'H' but debit advice awaited	13,000

**(20 Marks)**

**III** Define time expired cheque. How are cheques cancelled in the Public Works Divisions?

**(20 Marks)**

**IV** Write short notes on:-

1. On Account Payment
2. Measurement Book
3. Deposit Work
4. Pro-forma Accounts

**(20 Marks)**

**V** Outline the procedure to be followed with the settlement of transactions between a State Government and the Central Government

**(20 Marks)**

**VI** Mention the object of Transfer Entries and its preparation

**(20 Marks)**

**VII** a) What are the principles governing the allocation of expenditure on a Capital Scheme, between Capital and Revenue Accounts?

b) Mention briefly the rules regulating the manner of classification and adjustment of losses in Government Account

**(20 Marks)**

**VIII** Comment on the following:-

1. The travelling expenses of a Government servant belonging to Education Department deputed to supervise a departmental examination in Medical Department was debited to Medical Major Head.
2. Materials were issued to a contractor largely in excess of the reasonable requirements as determined by reference 'to actual quantities of work done and authorised formulae in general use for the calculation of quantities of materials required for issue to works.
3. For certain imported articles, a contractor claims higher rates than those provided in the agreement because the Custom duty on them was increased since the time agreement was entered into.
4. A temporary advance of Rs 250 was granted to a subordinate on the 1<sup>st</sup> June, 2019. He returned it intact on 4<sup>th</sup> September, 2019, having in the meantime been on Casual Leave for 15 days.

**(20 Marks)**

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