

A. Anand, VAO

ACCOUNTS TEST FOR SUBORDINATE OFFICERS (WITH BOOKS)

PART - I

Time Allowed : 2 Hours

Maximum Marks : 100

- Books Allowed :
1. Fundamental Rules
 2. Supplementary Rules (TA Rules)
 3. CCS (Leave) Rules, 1972
 4. CCS (Pension) Rules, 1972.
 5. Over-Time Allowance Rules.
 6. Orders regarding Children Education Allowance and Reimbursement of Tuition Fees.

- Note :
1. Answer ANY FIVE Questions.
 2. All Questions carry equal marks.
 3. Quote Rules / Orders wherever necessary.

1. a) In what circumstance does a Government servant retains a lien acquired on a post. [8 marks]

b) What are the recoveries that can be effected from "Subsistence Allowance" of Government servant kept under suspension? [12 marks]

2. a) Describe the conditions governing payment of Family Pension to son or daughter for life [12 marks]

b) What are basic principles governing transfer to Foreign Service? Can a Government servant be transferred to Foreign Service against his will? [8 marks]

3. a) Specify the conditions on which service counts for increment in a time scale. [16 marks]

b) How is the stagnation increment granted to a Government servant treated for the purpose of fixation of pay? [4 marks]

4. a) What is leave not due? What are conditions governing to grant leave not due? [16 marks]

b) Can Extraordinary leave be granted concurrently with the period of notice given by a Government servant seeking voluntary retirement? [4 marks]

5. a) What is invalid pension? What are the conditions regulating grant of invalid pension? [10 marks]

- b) What are the conditions in which the appointing authority permit a person to withdraw his resignation in public interest? [10 marks]
6. a) Enumerate different kinds of Travelling Allowance. What are the conditions governing for grant of Permanent Travelling Allowance? [10 marks]
- b) A staff driver of CPWD was asked to perform duty for 50 minutes more beyond the prescribed normal hours of duty due to urgent meeting conducted by the Chief Engineer. He was paid overtime allowance for the extra hours of duty – Comment. [5 marks]
- c) A Government servant had a son of 21 years old studying in XIIth standard and a daughter of 16 years old studying in Xth standard. On the claim preferred by the Government servant, the department admitted the claim and paid reimbursement of Tuition fee of Rs.600 for his son and Rs.480 for his daughter – Comment. [5 marks]

7. Write short notes on Any four of the following:

- a) On Probation
FR(a) (30-A)
- b) Tenure Post
- c) Identical Time Scales FR(a) (31-b)
- d) Presumptive Pay FR(a) (24)
- e) Compassionate Allowance

[4 x 5 marks]

A Aravindan, VAO

ACCOUNTS TEST FOR SUBORDINATE OFFICERS (WITH BOOKS)

PART - II

Time Allowed : 2 Hours

Maximum Marks : 100

- Books Allowed :
1. General Financial Rules, 1963.
 2. The Central Government Account (Receipts and payments) Rule, 1983.
 3. The Government Accounting Rules, 1990.
 4. Central Medical Attendance Rules.
 5. Leave Travel Concession Rules.

- Note :
1. Answer ANY FIVE Questions.
 2. All Questions carry equal marks.
 3. Quote Rules / Orders wherever necessary

1. a) What are the standards of Financial Propriety? [12 marks] GPK
b) What are the General Rules governing for commencement or incurring liability on works? [8 marks] GPK
2. a) What are the General Principles for award of grant in aid for Centrally sponsored scheme? [12 marks] 112
b) Describe the procedure prescribed for disposal of unserviceable and obsolete stores [8 marks] 5F1 Rule 1
3. a) What are the precautions to be taken by the drawing and controlling officers to prevent fraudulent use of sub vouchers? [10 marks]
b) What is the procedure for cancellation of cheque? [10 marks]
4. a) Enumerate the responsibilities of drawing officer and controlling officer in respect of contingent expenses. [12 marks] P. 61
b) What is the procedure for dealing with time-barred claims? [8 marks]
5. a) Describe the general principles of allocation of expenditure between Capital and Revenue. [12 marks]
b) Describe the Principles of exhibiting recoveries of expenditure in Government accounts? [8 marks]

6. Write short notes on Any Four of the following:

- a) Inevitable Payments
- b) New Service
- c) Vote on Account
- d) Finance Accounts
- e) Charged Expenditure

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[4 x 5 marks]

7. Comment on Any Four of the following:

- a) A Government servant was reimbursed Rs.3000 towards the cost of treatment by a private Dentist on the advice of the authorized medical attendant.
- b) The date of birth of a Government servant was corrected under the orders of the Head of Office on the strength of the particulars in his horoscope.
- c) Government servant alongwith his son availed the Leave Travel Concession for the block 2002 – 2005 in January 2005 in one group. His wife and his daughter availed LTC for the same block in October 2006 and got reimbursement of fares for the journey.
- d) An officer of CPWD was sanctioned Motor Car Advance of Rs.1.50 lakh on 20.1.2006. He was placed under suspension from 1.2.2006 which was revoked by the competent authority on 7.8.2006. The Motor Car Advance was drawn and disbursed to the officer on 5.2.2006.
- e) Finance Ministry had transferred the land owned by them at Chennai to an extent of 10,000 Sq.ft to Bharat Heavy Electrical Ltd. at a cost of Rs.1.5 crore. The market and the book value of the land was Rs.2.5 crore and Rs.1.5 crore respectively.

[4 x 5 marks]