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TR/AC/VI/CST/JUNE/23

**DEPARTMENTAL EXAMINATION OF IAS/TCS
GRADE-II OFFICERS, JUNE-2023**

ACCOUNTS

(Paper-VI)

(With Books)

Full Marks-100

Time - Three hours

**The figures in the margin indicate full marks
for the questions.**

- Credit will be given for quoting Authority /Rule Provisions in support of answers.

1. Answer *all* 10 questions below. Each carrying 2 (two) marks. 10×2=20

- Choose the correct answers of (a) to (h) and answer (i) and (j) as directed.

(a) Physical assets of Government are

(i) not depreciated or amortized

(ii) depreciated or amortized as per Income tax Act.

[Turn over

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(b) Maximum amount of GPF subscription is

(i) Pay in the pay band

(ii) Pay in the pay band + DA

(iii) 10% of pay

(iv) None of the above

(c) Maximum amount of continuous leave that can be sanctioned to a Government servant is

(i) 1 year

(ii) 3 years

(iii) 5 years

(iv) None of the above

(d) The Earned leave account of Govt. employee shall be credited by _____ days on the first day of January and July.

(i) 10 days

(ii) 12 days

(iii) 15 days

(iv) 30 days

(e) Who is maintaining the accounts of the Central Govt.?

(i) Accountant General

(ii) Comptroller & Auditor General of India

(iii) Controller General of India

(iv) None of the above

(f) Which of following item is not admissible to the family of a deceased employee ?

(i) Family Pension

(ii) Death gratuity

(iii) Commutation of Pension

(iv) Payment under Deposit Link Insurance Scheme

(g) Who will issue a duplicate P.P.O. in case of missing by a pensioner ?

(i) The Concerned Bank

(ii) Accountant General

(iii) Treasury Officer

(iv) Head of Department

(h) Govt. records are preserved as per preservation period mentioned in

(i) F.R.S.R.

(ii) Civil Account Code, Vol-1

(iii) General Financial Rules

(iv) Central Civil Services (CCA) Rules

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(i) Distinguish between Pay and Substantive Pay.

(j) Distinguish between Identical time scale and Same time scale.

2. Write short notes on any *six* : $5 \times 6 = 30$

(a) Foreign Service

(b) Stepping up of pay

(c) Dies-non

(d) Extra Ordinary Leave

(e) Leave Not Due

(f) Child Care Leave

(g) Banking and Non-Banking Treasury

(h) Missing Credits

3. Answer any *five* of the following questions :

$10 \times 5 = 50$

(a) Describe the various kinds of leave entitled to a Govt. servant. When advance leave salary is admissible and how it is calculated ?

(b) Define Joining Time. Under what condition un-availed joining time is be credited to Earned Leave Account ?

- (c) Under which grounds advances and withdrawals from GPF can be sanctioned (mention separately) ?
- (d) State the standard terms and conditions under which Grants-in-aid may be sanctioned to other organizations/institutions as per GFR -2017.
- (e) Procedure for Fixation of pay on promotion with higher responsibilities. Please give an imaginary calculation of pay fixation on promotion with higher responsibilities.
- (f) Write a brief note on consequences on active participation of a Govt. employee in a general strike called by a political party.
- (g) Define minor penalty and major penalty. What is the Procedure for imposing minor penalty ?