

Departmental Examination of IAS/TCS Grade-II Officers, July 2021

Subject: Accounts- Paper-VI (With Books)

Time Allowed:- 03 (Three) Hours

Full Marks- 100

Figures in the margin indicate full marks

Group-A

1. Answer the following questions:

2 X 10= 20

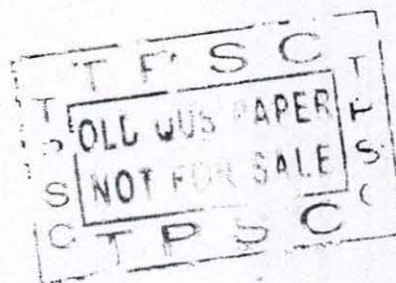
- (a) What is meant by the term 'lien'?
- (b) What is Honorarium?
- (c) Distinguish between the terms 'Personal pay' and 'Special Pay'.
- (d) Distinguish between Foreign Service and Deputation Out of India.
- (e) In what circumstances may a Government servant be transferred to another post carrying a lesser pay?
- (f) By whom can the order of suspension against a government servant be revoked?
- (g) What is a charge?
- (h) What are the essential conditions governing expenditure from public funds?
- (i) What is the periodicity of examination of cash and opium in the treasury by the Collector?
- (j) A female Government servant applied for maternity leave on the basis of a Medical Certificate confirming threatened abortion. Comment.

Group-B

Answer any 6 (six) of the following questions:

5 X 6= 30

- 2. Enumerate the services /Staff who do not come under CCS (CCA) Rules, 1965.
- 3. What are the procedures to be followed where an Accountant General disallows a payment as unauthorised?
- 4. What is the complaint mechanism in case of sexual harassment of working women? What is the composition of the complaints committee?
- 5. What are the rules regarding participation of Government servant in any demonstration and strikes?
- 6. What are the rules to be followed by every DDO in submitting claims for money?
- 7. What are the adverse effects if the provisions of CCS (CCA) Rules, 1965, are not followed rigidly?
- 8. Can more than one statutory penalty be imposed on a Government servant in respect of a single offence?
- 9. What are the procedures to be followed in communication of adverse medical report to a Government servant?



Group-C

Answer any 5 (five) of the following questions:

10 X 5= 50

10. State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts or otherwise.
11. What are the general principles that should be observed by the subordinate authorities while entering into agreements or contracts involving expenditure from public funds?
12. What are the various stages in major and minor penalty proceedings?
13. Mention the activities requiring permission/sanction under CCS (Conduct) Rules, 1964.
14. Describe classification of contingent charges adopted in each department or offices?
15. What are the instructions to be followed in the disposal of surplus and unserviceable stores?
16. What is meant by 'Budget Estimate of Central Government'? How is it prepared and presented to Parliament?

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