

DE-7/2024/APF

DEPARTMENTAL EXAMINATION FOR JUNIOR MEMBERS OF I.A.S., JUNIOR MEMBERS OF I.P.S. AND JUNIOR MEMBERS OF I.F.S. — JANUARY, 2024

Division 'B' (Higher Standard)

UNIFIED ACCOUNT TEST

(Common Test for Junior Members of IAS/IPS/IFS)

[with books]

[Duration : 3 hours

(Maximum Marks : 100)

Marks

- I Write short notes on :
- (a) Permanent Advance
- (b) What are the general principles of allocation of expenditure between capital and revenue.
- (c) What are the rules regarding administration supervision and control of secret service expenditure.
- (d) Leave for study purpose. (4 × 5 = 20)
- II What is the procedure for regularisation of excess over voted grants/charged appropriation ? 10
- III What are the rules to be observed for refund of revenue ? 5
- IV What is the procedure to be followed by drawing and disbursing officers/treasury officers for recovery of amounts due to co-operative societies from the salary of Govt. Servant ? 15
- V A Deputy Director of Kerala State Audit drawing a basic pay of ₹ 59400 and having his head quarters at Kozhikode commenced his journey in departmental vehicle at 10 am on 7-10-2018 and reached Kollam at 10 pm on the same day. He was on official duty at Kollam from 8-10-2018 to 14-10-2018 at 10 am on 15-10-2018 he left Trivandrum by departmental vehicle and reached at 12 noon. After completing his official duties at Trivandrum, he left Trivandrum at 8 am on 16-10-2018 and reached Kollam 12 noon by departmental vehicle. He continued his official duties at Kollam till 19-10-2018 to 20-10-2018. He left Kollam by departmental vehicle and reached Kozhikode 10 pm on the same day. Calculate the Travelling allowance eligible to him. 15
- VI What is meant by appropriation control ? State briefly how it is watched at the Treasury ? 15

VII Comment on the following :

- (a) An L.D. Clerk in Collectorate, Wayanad was on Maternity Leave till 31-12-2017. She applied for earned leave from 1-1-2018 to 1-3-2018, in continuation of Maternity leave. Her application was rejected as it was not supported by Medical certificate.
 - (b) Provisions for pay and fixed allowances for Govt. Servants for March 2018 was not made in the Budget Estimates for 2017-18.
 - (c) A contingent bill was endorsed to a private party by the drawing officer on 10-12-2017. It was presented at the treasury on 18-3-2018. The treasury officer refused the payment.
 - (d) A treasury officer paid the honorarium sanctioned by the Public Service Commission to Gazetted officer without the authorisation of the Accountant General.
 - (e) A Gazetted officer where L.P.C was issued on transfer, presented the T.A. bill for the period before his transfer in the old treasury and the Treasury officer paid the bill ? (5 × 4 = 20)
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