

DE-3/2025/APF

DEPARTMENTAL EXAMINATION FOR JUNIOR MEMBERS OF I.A.S., JUNIOR MEMBERS OF I.P.S. AND JUNIOR MEMBERS OF I.F.S. — JULY, 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 Distinguish between :
- (a) Permanent Advance and Temporary Advance
 - (b) Treasury cash balance and currency cash chest
 - (c) Appropriation and re-appropriation
 - (d) Office contingency and contingency fund of state (4 × 3 = 12)
- II (a) What are the main rules laid down to ensure that the Treasury strong room is safe and not vulnerable for thefts ? 10
- (b) What are the main points to be looked into by an authorised officer before counter signing TA bills of his subordinates ? 5
- III What are the provisions in the code for 'write off' pertaining to liabilities of Govt. servants who die in harness and in whose cases there are outstanding liabilities to Govt. by way of House building advance etc. ? 8
- IV A departmental officer in the grade of 36600 - 79200 drawing pay of 79200 from 1-2-2017 retired from service on superannuation on 31-12-2017. His total qualifying service was 29 years, 2 months, 16 days. Determine his pension and DCRG (he was drawing DA of Rs. 7128/- at the time of retirement). 10
- V What is the procedure stipulated in the codes in respect of the following.
- (a) A departmental officer finds that in a case where a court attachment order is in vogue and recovery is not completed from one of his subordinates, a second attachment order of the court against the same person is received and if complied with would result in increasing the total amount of recovery beyond maximum limit prescribed in the code.
 - (b) For issuing a fresh cheque by a cheque drawing officer of PWD/Forest in a case where the drawing officer receives a report that a cheque drawn by him has been lost.

- (c) Revenue is collected in one district on account of another district and credited to the Treasury Account of the receiving district.
- (d) Excess over appropriation of a financial year comes to notice of the Controlling officer after closing of the financial year.
- (e) Substantial savings in funds allotted under a Major head for a financial year were noticed in March of that year and it was evaluated that no more funds under that head would be required to be spent before the close of that financial year.

(5 × 3 = 15)

VI For what purpose (s)

- (a) A revised estimate for various grants sanctioned by the Legislature are prepared ?
- (b) Each disbursing officer is required to maintain a register of Expenditure and Liabilities.
- (c) Each departmental officer is required to maintain a register of immovable properties.
- (d) Heads of offices, controlling officers, are required to maintain Audit objection register ?
- (e) Appropriation Control Register (in form TR 110) by all treasuries

(5 × 4 = 20)

VII Comment on the following. (Relevant rules should be quoted)

- (a) A Govt. servant who was on earned leave from 1-6-2017 to 31-7-2017 was suspended from service with effect from 10-7-2017. He was paid subsistence allowance from 1-8-2017 the date following the expiry of earned leave sanctioned.
- (b) A Govt. servant was granted 'Leave Not Due' for 40 days from 1-4-2017. At the time of proceeding on LND, he was having 4 more full year service before superannuation. He expired on 5-5-2017. His drawing officer recovered the leave salary already paid to him from his dues.
- (c) Treasury officer Palakkad returned a TA bill of District collector Palakkad for an official journey made in Coimbatore District on the ground that for the said journey outside the state, no Govt. sanction is obtained.
- (d) A Treasury Officer permitted part payment of an earnest money deposit.
- (e) A Govt. official residing in Govt. quarters in which he is bound to reside for performance of his duties put in a claim for compensation from Govt. on account of theft of some of his valuables from it. His Head of office recommended it to higher authorities for sanction.

(5 × 4 = 20)
