

Haryana State SAS Part-1 Examination – April 2009

Paper: Audit & Accounts code (with books)

Time Allowed: Three hours

Max. Marks: 150

Notes (i) Question No.1 to 4 are compulsory. Attempt any three of the remaining questions

(ii) Quote reference to Rule/Article where necessary.

**Question No 1.** Prepare a Pay bill for the month of Feb '09 of Smt R, a Lady Officer with the Irrigation Department Haryana, Panchkula, drawing salary in the Pay scale of Rs.8000-275-10200-EB-275-13500. Also calculate the taxable income, Income tax/ Edu. cess and classify the bill with deductions.

- a) Basic Pay Rs.11850/- as on 1-11-2008 with date of increment on 1-2-2009  
D.P. @50% .
- b) DA @47% from 1-5-2008 & @54% from 1-11-2008.
- c) CCA @Rs.200/- p.m.
- d) Fixed Medical Allowance of Rs.250/- p.m.
- e) Arrear of DA (enhanced from 41 % to 47%) from 1-1-2008 to 30-4-2008 = Rs.4264/
- f) Arrear of DA (enhanced from 47% to 54%) from 1-7-2008 to 31-10-2008 =Rs.4980/
- g) She resides in her own house and claims House Rent Allowance @ Rs.1450/- p.m.
- h) Subscription of GPF @ Rs 5000/-
- i) Donated in Prime Minister National Relief Fund Rs. 1000/- during December 2008
- j) Fee for work done for a private body (1/3<sup>rd</sup> of the fee retained by the Govt.) =  
Rs.6000/-
- k) GIS Rs.60/- p.m.
- l) Repayment of HDFC loan borrowed before 1.4.1999. EMI Rs.4321- (towards loan Rs.17300/-  
, towards interest Rs.34552/- ) = Rs.51852/-
- m) Interest on NSC (8 th issue) (Rs.5000/- deemed as re-invested) = Rs. 15000/-
- n) Premium paid for Life Insurance policy for self (being a life insurance policy of  
Rs.1 00000/-) = Rs. 10500/-
- o) Contribution to PPF = Rs. 10000/-
- p) Rental Income received during the year 2008-09 =Rs. 60000/-
- q) Income tax including education cess recovered upto Jan'09 = Rs. 824/-

(Marks:40)

**Question no. 2** Comment on Any of the following:-

- (a) Arrear of pension due, in case of a deceased Pensioner, claimed after six months but within one year was disallowed to his heir by the Treasury Officer.
- (b) Periodical increment allowed by the Disbursing Authority with out provision in the budget estimate and without sanction.
- (c) While recovering part of the outstanding Motor Car Advance and interest on the amount of such advance by Adjustment from Death-cum-Retirement Gratuity, no interest was charged on the Motor Car Advance beyond the date of death of the employee.
- (d) The sanctions and orders issued with the concurrence of Comptroller and Auditor General requires no further audit check.
- (e) Recoveries of overpayment relating to 2007-08 were classified as reduction of expenditure in Dec. 2008
- (f) Any sum required to satisfy, decree or award of any court or arbitral tribunal shall be charged on the Consolidated fund of India

(Marks:25)

**Question no. 3**

(a) Calculate interest on GPF of a subscriber from the following particulars:-

Balance as on 1-4-2007	Rs. 4,00,000/-
Monthly subscription	Rs. 3,000/-
Withdrawal on 12.8.2007	Rs. 25,000/-
Refunded Rs.2500 p.m. from salary of 9/2007 onwards.	
Rate of interest 8%	

(Marks:10)

(b) Calculate the interest payable by an officer who has drawn Motor car advance as per details given below :-

Motor Car Advance of Rs.130000/- drawn in April 2007 recoverable in 100 installments of Rs.1300 p.m. each at an interest rate of 11.5%

Also calculate the number of installments in which the interest would be recovered?

(Marks:10)

**Question no. 4** Classify any ten of the following

- Expenditure relating to Death Cum Retirement gratuity
- Expenditure on Lokayukta
- Expenditure incurred in connection with assistance to NON-Govt. secondary schools.
- Expenditure on departmental manufacture of common pharmaceutical preparations.
- Expenditure relating to "Municipal Administration."
- Expenditure on election to legislative Assembly.
- Taxes on Plantation.
- Payment of interest on delayed payment of gratuity to a pensioner
- Receipts on account of unclaimed loans written off to revenue.
- Expenditure relating to ex- gratia payment to bereaved families.
- Advance sanctioned by Haryana Govt. to an MLA of Haryana for the purpose of Motor Car.
- Sale of Gold by Public auction.
- Expenditure on salary of Chief Minister.
- Fees for stamping weight and measures.

(Marks:20)

**Question no. 5** What are the criteria for writing off balances from Debt Deposit, Suspense and Remittance Heads closed to balance and classification thereof. (Marks 15)

**Question no. 6** The bank draft for Rs.7000/- representing recoveries on account of MCA of an IAS officer of Haryana cadre on deputation with Central Govt., MHA, is received in Accountant General's office in 8/2008 from PAO MHA - Indicate the Steps required to be taken in the AG's office for the above transaction. (Marks:15)

**Question No 7.** What are the cannons of financial propriety? What additional precautions are to be taken by the authorities incurring expenditure from public fund? (Marks 15)

**Question No 8.** What are the principal duties of Audit in respect of the various classes of contingent charges? What are the relative responsibilities of Controlling and Audit authorities? (Marks 15)

**Question No 9.** What are the expenditures charged on to the Consolidated Fund of India and the Consolidated Fund of each State? (Marks 15)

**Question No 10.** How is the Treasury Officer required to deal with the valuables deposited in the treasury? The manner in which Treasurers Security bonds are required to be kept in the treasury, to be indicated. (Marks 15)

Paper: Audit & Accounts Code (with Books)

Time allowed: 3 Hours

Max. Marks: 150

- Note: 1. Question No. 1 to 3 are compulsory. Attempt any five of the remaining.  
2. Please quote reference to rules/articles wherever necessary.

Q1. Prepare a pay bill for the month of Feb. 2010 of Mr. 'A' an officer of Education Department of Haryana posted at Chandigarh, drawing salary in the revised pay band of PB-3 Rs. 15600-39100 + Grade Pay Rs. 5400/-. Classify the charges and deductions and record the pay order. Also calculate the annual salary income for the purpose of T.D.S. and income tax after allowing exemptions/deductions under various sections of I. Tax. from the following particulars-

- i) Pay as on 1.6.2009 -- Rs. 23520/- + Grade Pay Rs. 5400 increment @3% of "basic pay"
- ii) DA @22% w.e.f. 1.4.2009 & @27% w.e.f. 1.10.2009
- iii) Transport Allowance Rs. 3200 + DA
- iv) HRA @20% of the basic pay
- v) GPF subscription Rs. 8000/- p.m.
- vi) DA arrear (enhanced from 16% to 22%) 1.1.09 to 31.3.09 = Rs. 5145/-  
DA arrear (enhanced from 22% to 27%) 1.7.09 to 30.9.09 = Rs. 4470/-
- vii) Fixed Medical Allowance @Rs. 500/- p.m.
- viii) Owns a house property in Delhi which is let out on monthly rent of Rs. 4000/-. The municipal value of the house property is Rs. 40000/-. Paid municipal tax of Rs. 2500/- for the whole year. Interest payable for 2009-10 on the capital borrowed for the construction of house is Rs. 29000/-.
- ix) Donation made to National Defence fund Rs. 1000/-.
- x) GIS Rs. 60/- p.m.
- xi) Accrued interest of NSC Rs. 3000/-
- xii) He incurs expenditure of Rs. 25000/- p.a. on maintenance of his handicapped son.
- xiii) He has been paying income tax @Rs. 2575/- p.m. upto the month of Jan. 2010.
- xiv) Postal life insurance Premium financed from G.P.F Rs. 250/- p.m.
- xv) Repayment of Housing loan from friends and relatives Rs. 20000 and from LIC Rs. 10000.

(Marks: 40)

Q.No.2. (a) From the following particulars, calculate the eligibility of Motor Car Advance on first purchase-

- |  |                           |
|--|---------------------------|
| i) Pay of the Officer                        | Rs. 12000/- (pre revised) |
| ii) Price of the car                         | Rs. 296000/-              |
| iii) Cost of accessories                     | Rs. 25000/-               |
| iv) Registration & Insurance charges         | Rs. 14000/-               |
| v) Cost of transportation upto place of duty | Rs. 2000/-                |
| vi) Octroi charges actually paid             | Rs. 3000/-                |

(b) When shall recovery commence if advance is drawn on 23-4-2009. From the above calculate the amount of interest payable by the govt. officer if recovery is made in maximum number of installments. Rate of interest is 8% p.a.

(c) From the following particulars of pay calculate the maximum amount recoverable on

31-8-2009 from the salary of a Haryana state Govt. employee against whom a court attachment order for Rs.30000 has been received on 16-8-2009—

Pay Rs.18460 ( including grade pay )

DA 27%, HRA Rs.3692, Transport allowance Rs.1016

A sum of Rs.1800 p.m. was being attached from the salary of the employee for a period of 24 months till November 2008 in satisfaction of a decree in another case.

(Marks:15)

QNo.3. Classify any ten of the following-

- a) Sale proceeds of confiscated goods.
- b) Fees for registering documents.
- c) Receipts from departmentally run drug manufacturing concerns.
- d) Expenditure relating to literary awards.
- e) Expenditure on capital expenditure relating to Central Bureau of Investigation.
- f) Expenditure on seed farming.
- g) Loans against external assistance received in kind for state Union Territory plan schemes.
- h) Interest on public Provident Fund.
- i) Tax Deducted at source (TDS) suspense.
- j) Write off from heads of account closing to balance.
- k) Loans from International Monetary Fund.
- l) House Building Advance sanctioned by Haryana govt. for a member of Haryana State Legislature.

(Marks:20)

QNo.4 What is the criteria for determining whether expenditure should be classified under heads of capital section or the revenue section of the consolidated fund of India?

(Marks:15)

QNo.5 What exceptions to the rule have been authorized for service departments who are not to make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted?

(Marks:15)

QNo.6 (a) What is meant by the term 'Ways and Means' ? Why ways and means advances are obtained by the state governments?

(Marks:10)

(b) What is called the process of distribution of funds to treasuries so as to have with them all times sufficient funds to meet the demand on them? Explain.

(Marks:5)

QNo.7 What are the important points to which the auditor devotes his attention in central audit?

(Marks:15)

QNo.8 (a) What is the responsibility of Drawing Officer regarding preparation of bills of contract contingencies?

(b) How the classification is entered in accounts if the money due to the government has actually reached the government servant and is then stolen?

(Marks:15)

QNo.9 What instructions are to be observed to ensure that the grants in aid are not disbursed to the local bodies before they are required by them?

(b) How the advances of Pay and TA and their adjustments are regulated in the accounts of foreign/Govt. employer? Who is the competent authority to sanction such advances?

(Marks:15)

QNo.10 Comment on any five of the following-

- i) Undisbursed pay of an employee was kept in the deposit by the Disbursing Officer.
- ii) Cash drawn for contingent bills of establishment was mixed with the permanent advance.
- iii) Drawing Officer issues another cheque against a lost cheque without obtaining certificate from Treasury Officer.
- iv) Recovery of overpayment of pay was made by the DDO from the GPF balance at credit of the deceased Govt. employee.
- v) A bill was drawn for Rs.25000/- forging the signature of the DDO. Whose responsibility shall be fixed in this case?
- vi) Orders sanctioning expenditure were being signed by a non-gazetted govt. employee.

(Marks:15)

HARYANA STATE SAS-I Examination, 2011

AUDIT AND ACCOUNTS CODE (WITH BOOKS) -2011.

Time Allowed: 3 Hours

Max. Marks.150

Note; 1. Question No.1 to 3 are compulsory. Attempt any five of the remaining.

2. Please quote reference to rules / articles wherever necessary.

Q.No.1 (a) Prepare a paybill of Mr.X, a Joint Director, Agriculture, Haryana for the month of February 2011 from the particulars given below. Please write the Pay Order and classify the bill.(b) Calculate the Income tax and Taxable income for the F.Y. 2010-2011 (Assessment Year 2011-2012):-

- (i) Pay Band PB 3 Rs.15600-39100 Plus Grade Pay Rs.6600
- (ii) Pay as on 30.6.2010 Rs.27020 ( Rs.20420 Plus Grade Pay Rs.6600 )
- (iii) Increment 3% of the basic pay
- (iv) DA 45% wef 1.7.2010 and 51% wef 1.1.2011
- (v) Transport Allowance Rs.1600 plus DA thereon
- (vi) HRA 20% of the basic pay
- (vii) Fixed Medical Allowance @Rs.500 p.m.
- (viii) DA arrear paid Rs. 6486 in April 2010 (increase from 27% to 35%) for 1.1.2010 to 31.3.2010 and Rs. 8349 in October 2010 (increase from 35% to 45%) for the period 1.7.2010 to 30.9.2010
- (ix) Investment in long term Infrastructure Bonds (80-ccf) Rs.20000
- (x) Rent paid by employee for house hired by him Rs. 12000 p.m.
- (xi) Amount spent on treatment of a dependent, being person with disability ( but not severe disability ) Rs 8000
- (xii) Amount paid to LIC with regard to annuity for the maintenance of a dependent, being person with disability (but not severe disability ) Rs.50000
- (xiii) Tution Fees for three children (@Rs.5000 per child ) Rs. 15000
- (xiv) Investment in unit linked Insurance plan Rs.20000
- (xv) Repayment of HBA (principal) Rs.60000
- (xvi) GIS Rs. 120 p.m.
- (xvii) An arrear of pay and allowances of Rs.250000 was received in April 2010 (Relating to previous year)
- (xviii) GPF Rs. 5000 p.m
- (xix) Income tax paid upto Jan'2011 @ Rs. 4120 p.m

(Marks 40)

Q.No.2 (a) A Court attachment order for the first time in service of an officer was received for recovery of Rs.220000 from his salary in Sept.2010 with the following particulars:-

Pay plus grade pay Rs.27220 in the band pay plus grade pay Rs.5400 in PB2 Rs.9300-34800 from 1-7-2010 . He is also in receipt of DA Rs.14679, HRA Rs.9786 and Transport Allowance Rs.4640 p.m.

The attachment order is not for maintenance. Calculate the amount recoverable each month and the total amount that can be recovered. ( Marks8)

(b) A Govt. servant drawing basic pay of Rs.24390 plus grade pay of Rs.5400 in the pay band PB 3 Rs.15600-39100 was sanctioned HBA of Rs. 200000 which was paid in two instalments in April 2009 and September 2009. The advance is to be repaid in 100 instalments of Rs.2000 each. Rate of interest 8.5% p.a. Recovery of advance commenced from February 2010. If the official wants to repay the advance with interest on 28-5-2011 calculate the amount payable by the official.

( Marks7)

Q.No.3 Classify any ten of the following:-

- a) Revenue from export of Coir.
- b) Transactions of special courts established under the Special Courts Act,1979.
- c) Expenditure relating to Municipal administration or other Urban Development Authority concerned.
- d) The working expenses of departmental commercial undertakings relating to 'Village and Small industries'.
- e) Expenditure on capital outlay on film studios.
- f) Compensation Bonds issued under Land Ceiling Laws
- g) Loans for Rural Water Supply Programmes
- h) Deposits of fees received by Govt. servants for work done for private bodies.
- i) Loans from International Monetary Fund.
- j) Expenditure on milk supply schemes which are not declared as commercial.
- k) Expenditure on personal staff attached to ministers
- l) Deposit schemes of Mahila Samridhi Yojna for Rural Women

(Marks20)

Q.No.4 What shall be the adjustments in respect of "Outward/Inward claims" of Accountant General under the cash settlement for the following transaction:-

A receipt of Rs.5000 (being recovery of GPF of an officer of central govt. on deputation to Haryana State ) in 10/2010 is required to be settled by AG Haryana with Ministry of Urban Development.

(Marks15)

Q.No.5 (a) How any recovery made in the course of the year in which the losses are brought to account shall be shown ? How any recovery made after the accounts of the year are closed shall be classified?

(Marks8)

(b) Ministry of Civil Aviation charged for the use of govt. Civil Aerodromes by the Indian Air Force. Comment.

(Marks7)

Q.No. 6. (a) In what circumstances monetary settlement should be made irrespective of the amount involved? (Marks 10)

(b) Specify the expenditure chargeable on the consolidated fund of each union territory. (Marks 5)

Q.No.7 The fundamental object of audit is to secure real value for the tax payer's money.Explain. (Marks15)

Q.No.8 What is meant by Audit against propriety? What are the general principals which are recognized as standard of financial propriety.? (Marks15)

Q.No.9 What are the circumstances in which separate bills must be presented for pay and allowances or pension due for part of a month and these bills may be paid before the end of the month? (Marks15)

Q.No.10 Comment on any Five :-

- (a) Non service pension was paid on monthly basis.
- (b) Pay and allowances of a govt. employee for the day on which he died was disallowed stating that he died after office hours.
- (c) Advances were drawn from the treasury to prevent lapse of appropriations.
- (d) Dues to a cooperative society were demanded by the society through attachment of pension of a retired govt. servant.
- (e) Both husband and wife (both govt. servants) were granted House Building Advance as both were eligible for th HBA under the rules.
- (f)A govt. employee handling imprest account had to quit his charge due to sudden casualty. His immediate junior govt. employee of the department took his charge.

(Marks15)

✓ Paper: AUDIT AND ACCOUNTS (WITH BOOKS)

Time Allowed: 3 Hours

Max. Marks.150

- Note: 1. Question No.1, 2, 3&10 are compulsory. Attempt any four of the remaining.  
2. Please quote reference to rules / articles wherever necessary.  
3. All parts of the questions attempted together.

- Q.No** 1) From the following pay particulars of officer of Haryana government prepare
- Pay bill for the month of February 2014
  - Classification of charges, deductions & recording of Pay Order
  - Calculation of annual salary for the purpose of TDS
  - Calculation of income Tax for the F.Y. 2013-2014 (Assessment Year 2014-2015) after allowing exemptions under various sections of IT (when PAN is furnished & when PAN not furnished).
    - Pay Band PB 3 Rs.15600-39100 Plus Grade Pay Rs.6600
    - Pay as on 30.6.2013 Rs.28670 ( Rs.22070 Plus Grade Pay Rs.6600 )
    - Increment 3% of the basic pay
    - DA 80% w.e.f. 1.1.2013 and 90% w.e.f. 1.7.2013
    - Transport Allowance Rs.1600 plus DA thereon
    - HRA 20% of the basic pay
    - Fixed Medical Allowance @Rs.500 p.m.
    - DA arrear paid Rs. 6882 in April 2013 (increase from 72% to 80%) for 1.1.2013 to 31.3.2013 and Rs. 8859 in October 2013 (increase from 80% to 90%) for the period 1.7.2013 to 30.9.2013
    - Interest on loan from financial institution for the purpose of higher education of son Rs.10000
    - Rent paid by employee for house hired by him Rs. 13000 p.m.
    - Amount spent on treatment of a dependent, being person with severe disability Rs 80000
    - Amount paid to LIC with regard to annuity for the maintenance of a dependent, being person with disability ( severe disability ) Rs.70000
    - Tuition Fees for three children (@Rs.5000 per child ) Rs. 15000
    - Investment in unit linked Insurance plan Rs.5000
    - Repayment of HBA (principal) Rs.10000
    - GIS Rs. 120 p.m.
    - An arrear of pay and allowances of Rs.50000 was received in June 2013 (Relating to previous year)
    - GPF Rs. 2000 p.m
    - Income tax paid upto Jan'2014 @ Rs. 3605 p.m
    - Interest received on saving bank account Rs.15000 & infrastructure bonds Rs.2000
    - payment for preventive health check up of self & spouse in cash Rs.6000

(4x10=40 Marks)

**Q.No2** (a) An employee of Haryana state government was drawing the band pay plus grade pay of Rs.14400/-in the band pay plus grade pay of Rs.9300-34800 + Rs.4200 from 1-7-2013,In addition, he is in receipt of DA(@90%) Rs.12960, HRA (@20%) Rs.2880 and transport allowance Rs.1376 p.m. The court attachment order for the first time for the recovery of Rs.120000 from the salary was received in August13. The attachment order is not for maintenance. Calculate the amount recoverable each month and the total amount that can be recovered.

**(5Marks)**

(b) Calculate the interest on GPF for 2013-14 with following particulars:-

Closing Balance as on 31-3-2013	Rs.240000
Monthly subscription	Rs.5000
Rate of interest	8.7%

Taken advance of Rs.20000 during June, 2012 recovered in 20 equal installments.

Taken advance of Rs. 12000 during June, 2013 recoverable in 10 equal installments including the outstanding advance.

**(5Marks)**

(c) From the above particulars calculate the final payment of GPF, if the govt. servant retired on superannuation on 31-12-2013.

**(5Marks)**

**Q.No 3)** Classify any ten of the following:

- Fees for authentication of powers of Attorney
- Additional duty of excise on pan masala
- Receipts from Archives and Museums
- Expenditure on departmental manufacture of common pharmaceutical preparations
- Capital expenditure on government presses
- Loans from the O.P.E.C Special fund
- Loans for schemes of North Eastern Council
- Advances for purchase of motor conveyance to presiding offices of State Legislators
- Interest on investment in special State government securities
- A.I.S officers group insurance scheme
- Writes- off from heads of account closing to balance

**(20 Marks)**

**Q.No 4(a)** Comptroller and Auditor General does not possess the final power of interpretation of the constitution, the statutes and of the rules made and orders issued by the Executive Government. Explain

(b) What are the matters which draws attention to in the audit reports as a result of audit investigation?

**(8+7=15 Marks)**

**Q.No. 5)** What points is to be seen by Audit for review while scrutinizing the records of concerned Administrative Department and other Heads of Department.

**(15 Marks)**

**Q.No 6(a)** Describe the duties and responsibilities assigned to Controller General of Accounts

(b) What are the transactions between central civil on one hand and Railways, posts, Defence & Telecommunication on the other hand which are settled through CAS of RBI, Nagpur?

**(8+7=15 Marks)**

**Q.No 7(a)** What are the types of expenditure charged on the consolidated fund of each Union Territory.

(b) What are the relevant provisions regard to custody etc. of consolidated fund, contingency fund & moneys credited to the public account.

**(8+7=15Marks)**

**Q.No 8)** What are the rules to be observed by a government officer required to receive and handle cash?

**(15 Marks)**

**Q.No 9)** What are the instructions which should be observed in dealing with application for advance for purchase of house?

**(15 Marks)**

**Q.No 10)** Comment on any five of the following:

- a) To what extent a government employee is responsible for any loss arising from fraud or negligence on part of any other government employee
- b) The confidential deed box belonging to municipality was received at a bank for safe custody
- c) Treasury officer was asked to enquire immediately into the cause of the non appearance of any pensioner to draw his pension
- d) A cheque of Rs 1 lakh was drawn and deposited in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilized
- e) Payment of arrear of pension of deceased pensioner to his heir applied within one year without the sanction of the pension sanctioning authority
- f) A Zila Parishad asked for cheque books free of cost from District Treasury officer concerned

**(3X5= 15 Marks)**

**Haryana State SAS-I (OB) Examination, 2014**  
**Paper: AUDIT AND ACCOUNTS (WITH BOOKS)**

**Set-B**

**Time Allowed: 3 Hours**

**Max. Marks.150**

- Note: 1. Question No.1, 2, 3&10 are compulsory. Attempt any four of the remaining.**  
**2. Please quote reference to rules / articles wherever necessary.**  
**3. All parts of the questions attempted together.**

**Q.No.1** Prepare a paybill of Mr.Z a Treasury Officer from Accounting organisation, Haryana for the month of February 2014 from the particulars given below. Please write the Pay Order and classify the bill. Calculate the Income tax and Taxable income for the F.Y. 2013-2014 (Assessment Year 2014-2015) when PAN is furnished to the DDO:-

- i. Pay Band PB 3 Rs.15600-39100 Plus Grade Pay Rs.5400
- ii. Pay as on 30.6.2013 Rs.32590 ( Rs.27190 Plus Grade Pay Rs.5400 )
- iii. Increment 3% of the basic pay
- iv. DA 80% w.e.f. 1.1.2013 and 90% w.e.f. 1.7.2013
- v. Transport Allowance Rs.1600 plus DA thereon
- vi. HRA 20% of the basic pay
- vii. Fixed Medical Allowance @Rs.500 p.m.
- viii. DA arrear paid Rs. 7821 in April 2013 (increase from 72% to 80%) for 1.1.2013 to 31.3.2013 and Rs. 10071 in October 2013 (increase from 80% to 90%) for the period 1.7.2013 to 30.9.2013
- ix. Deposit in NSC VIII issue Rs.30000
- x. Repayment of Housing loan from SBI for first residential house (loan amount Rs.24 lakhs sanctioned on 3<sup>rd</sup> May 2013) EMI Rs.18000 starts from June2013, towards interest for 2013-14 Rs.105000 and loan Rs.75000
- xi. 5-year term Deposit in SBI Rs.10000
- xii. Amount paid to LIC with regard to annuity for the maintenance of a dependent, being person with disability (but not severe disability ) Rs.55000
- xiii. Tution Fees for three children (@Rs.10000 per child ) Rs. 30000
- xiv. Investment in unit linked Insurance plan Rs.10000
- xv. GIS Rs. 120 p.m.
- xvi. Medical insurance premium paid in respect of parents(not dependent on govt. servant) who are senior citizens Rs.21000
- xvii. GPF Rs. 5000 p.m
- xviii. Income tax paid upto Jan'2014 @ Rs. 4120 p.m
- xix. Calculate also the income tax payable for 2013-14 in case PAN is not submitted by the concerned officer.
- xx. Paid medical insurance premium for self & spouse Rs.9000 & for preventive health checkup Rs.6000

**(4x10=40Marks)**

**Q.No.2 (a)** Calculate the interest on scooter/Motor Cycle Advance granted to an official from the following particulars:-

Amount of Advance: Rs.30000

Date of Drawal: 10<sup>th</sup> Dec. 2011

No. of installments: 30 installments of Rs.1000 p.m.

Recovery started from pay of Dec. 2011 paid on 31.12.2011

Entire outstanding balance paid on 27<sup>th</sup> Jan2014

Rate of interest 9%

**(8Marks)**

**2(b)** A receipt of recovery of GPF amounting to Rs.5000/- in respect of an officer of central govt. on deputation to U.P. state in 10/2013 is required to be settled by AG U.P. with Ministry of commerce.

**(7Marks)**

**Q.No.3** Classify any ten of the following:

- a) Fees for copies of registered documents
- b) Fines and confiscation under the opium and Abkari Acts
- c) Receipts from sale of blood to institutions etc other than in patients
- d) Expenditure on chemical examiner
- e) Capital expenditure by public works department on all non residential buildings under 'General Services'
- f) Loans from I.L.O
- g) Loans as advanced plan assistance for drought relief
- h) Loans to contractors for purchase of Machinery etc not debited to work
- i) Interest on P.F balances received from transferring government in r/o government servant transferred permanently from one government to another
- j) Tax deducted at Source (TDS) Suspense
- k) Remittances between Ministry of External Affairs and Missions.

**(20 Marks)**

**Q.No.4 (a)** What are the guiding principles of audit of sanctions to expenditure?

(b)What considerations are kept in view by finance commission while making recommendations regarding distribution of income tax and excise duties between union and states?

**(8+7=15 Marks)**

**Q.No. 5** Specify the broad outlines of the techniques of central excise duty revenue audit including those followed by the peripatetic parties

**(15 Marks)**

**Q.No.6** How the balances from debt deposit, suspense and Remittances Heads closed to balance are written. Classification thereof in accounting may also be specified

**(15 Marks)**

**Q.No.7** What are the main principles governing the allocation of expenditure between capital and Revenue accounts on a capital scheme.

**(15 Marks)**

**Q.No. 8(a)** What instructions are to be followed by treasuries in keeping accounts of local funds

(b) Describe the main functions of audit while dealing with commercial accounts

**(8+7=15 Marks)**

**Q.No.9** What are the rules governing the claim to arrear?

**(15 Marks)**

**Q.No10** Comment on any five of the following:

- a) A fresh cheque was asked to be issued after three months from the date of issue on the plea that it was not presented and currency of cheque has expired
- b) A request of motor car advance by a government employee who proceeds on deputation out of India was turned down on the plea that motor car advance for use during his deputation is not admissible
- c) Two separate stamped acknowledgements for payments of each of the two bills amounting to Rs. 6000 and Rs. 1000 were obtained for a single cheque written in favour of a person
- d) An order containing sanction of non- recurring grant, did not specify the time limit within which the grant is to be spent
- e) Interest upto 31-8-2013 on House Building Advance was charged while finalising the dues of official whose date of retirement was 31-7-2013 while recovering part of outstanding balance and interest of such advance from Death-cum-retirement gratuity.
- f) Recovery of Rs.1000/- on account of attachment order issued by Courts of Law was made from the pay bills of a non gazetted government employee and remitted to court.

**(3X5= 15 Marks)**