

**DEPARTMENTAL CONFIRMATORY EXAMINATION**

**FEBRUARY 2012**

**PRECIS, DRAFT & GRAMMAR (WITHOUT BOOKS)**

**Time : 3 Hrs.**

**Maximum Marks : 100**

**(This question paper contains 2 pages and has 7 questions)**

**Q. No. 1 Write a precis of the following passage and give a suitable title.**

Today, India is one of the most impressive emerging markets in the world. Skilled managerial and technical manpower that match the best available in the world and a middle class whose size exceeds the population of the USA or the European Union, provide India with a distinct cutting edge in global competition. The process of globalisation has been an integral part of the recent economic progress made by India. Globalisation has played a major role in export-led growth, leading to the enlargement of the job market in India. One of the major forces of globalisation in India has been the growth of outsourced IT and business process outsourcing (BPO) services. Notable examples of international companies that have done well in India in the recent years include Pepsi, Coca-Cola, McDonald's, and Kentucky Fried Chicken, whose products have been well accepted by Indians at large. Indian companies are rapidly gaining confidence and are themselves now major players in globalisation through international expansion. From steel to Bollywood, from cars to IT, Indian companies are setting themselves up as powerhouses of tomorrow's global economy. The world is more interdependent now than ever before. Multinational companies manufacture products across many countries and sell to consumers across the globe. Money, technology and raw materials have broken the international barriers. Not only products and finances, but also ideas and cultures have breached the national boundaries.

Laws, economies and social movements have become international in nature and not only the globalisation of the economy but also the globalisation of politics, culture and law is the order of the day. The formation of General Agreement on Tariffs and Trade (GATT), International Monetary Fund and the concept of free trade have boosted globalisation.

The merits of globalisation are as follows : (a) There is an international market for companies, and for consumers, there is a wider range of products to choose from; (b) Increase in flow of investments from developed countries to developing countries, which can be used for economic reconstruction; (c) Greater and faster flow of information between countries and greater cultural interaction have helped to overcome cultural barriers; (d) Technological development has resulted in reverse brain drain in the developing countries.

The demerits of globalisation are as follows : (a) The outsourcing of jobs to the developing countries has resulted in loss of jobs in the developed countries; (b) There is a greater threat of spread of communicable diseases; (c) There is an underlying threat of multinational corporations with immense power ruling the globe; (d) For the smaller developing nations at the receiving end, it could indirectly lead to a subtle form of colonisation. (469 Words)

**(40 Marks)**

**Q. No. 2 On behalf of Principal Accounts Office, draft an O.M. for all the PAOs of Ministry requesting them for following:**

(i) Assess the need for improved infrastructure in their offices and submission of their requirements to Principal Accounts Office.

(ii) Assess the need for training for their staff members and submission of requirements to Principal Accounts Office.

**(20 Marks)**

**Q. No. 3** Use any five of the following pairs of phrases/idioms in separate sentences so as to bring out clearly the difference in their meanings: (10 marks)

- |                     |   |                 |
|---------------------|---|-----------------|
| (a) Called for      | - | Called on       |
| (b) Carry out       | - | Carry on        |
| (c) Set aside       | - | Set apart       |
| (d) Brought forward | - | Brought out     |
| (e) Break down      | - | Break into      |
| (f) Gave off        | - | Gave away       |
| (g) Look down upon  | - | Look forward to |
| (h) Pull together   | - | Pull up         |

**Q. No. 4** Rewrite any five of the following sentences into Indirect/Direct Speech as indicated in the bracket. (10 marks)

- He inquired whether his name was not Rakesh (Direct).
- Rama said to Arjun, "Go away" (Indirect).
- He said, "Bravo ! You have done well" (Indirect).
- He asked them whether they would listen to such a man (Direct).
- Rita said she didn't believe Mohan (Direct).
- She said to him, "Please wait here till I return" (Indirect).
- The judge commanded them to call the first witness (Direct).
- He said to me, "What are you doing?" (Indirect)

**Q. No. 5** Fill in the blanks with suitable prepositions: (5 marks)

- The news bulletin begins \_\_\_\_\_ 9.00 P.M.
- The cat jumped \_\_\_\_\_ the wall.
- We immediately went \_\_\_\_\_ the hall.
- The snake was killed \_\_\_\_\_ a stick.
- Deepak accused his friend \_\_\_\_\_ theft.

**Q. No. 6** Fill in the blanks with appropriate adverbs as indicated in the bracket: (5 marks)

- The students worked \_\_\_\_\_ (adverb of manner).
- I shall wait for you \_\_\_\_\_ (adverb of place).
- The programme is going to begin \_\_\_\_\_ (adverb of time).
- You have \_\_\_\_\_ helped me (adverb of frequency).
- I know the facts \_\_\_\_\_ (adverb of degree).

**Q. No. 7** Correct any five of the following sentences: (10 marks)

- Our house is further from the bus-stop than yours.
- You are senior than me by two years.
- The patient died before the doctor arrived.
- I have eaten nothing from yesterday.
- These all mangoes are ripe.
- The table's legs are broken.
- You and I have done my duty.
- Kalidas is greater than any dramatist.

DEPARTMENTAL CONFIRMATORY EXAMINATION

FEBRUARY 2012

ACCOUNTING PROCEDURE (WITH BOOKS)

Time : 3 Hrs.

Maximum Marks : 100

BOOK ALLOWED : CIVIL ACCOUNTS MANUAL

**Notes :**

1. This question paper consists of two pages and has eight questions.
2. Answer question No. 1 which is compulsory and any five of the rest.
3. Quote rules in support of your answers.

- Q. No. 1** State whether the following statements are correct or not. Please quote authority in support of your answers.
- (a) One Department can give Grants-in-Aid to another Department within the same Government.
  - (b) The Banking business of the Government of Pondicherry (Union Territory) is conducted by the Reserve Bank of India.
  - (c) The amount outstanding under M. H. 8670-Cheques and Bills - PAO Cheques represents the cheques issued by the PAO but not paid by the accredited bank.
  - (d) The payment made by the PAO on behalf of Ministry of Railways towards supply of goods through DGS&D is booked under M.H. 8658 - Suspense Account - PAO Suspense by the P &AO (Supply) for eventual monetary settlement.
  - (e) The amount of receipt scrolls received from the Focal Point branch of the bank is debited to the minor head Public Sector Bank Suspense/Other Nominated Bank Suspense below M. H. 8658 - Suspense Account.
  - (f) The Cheques issued by the PAO cannot be paid (during the period of its validity) against the letter of credit for the financial year in which the cheques were issued if presented for payment on or after 1st April of the next financial year.
  - (g) The bills for payment of House Building Advances in respect of their officers and staff can be paid by the Cheque Drawing DDOs.
  - (h) The recoveries towards GPF in respect of officers belonging to All India Services are finally adjusted under M. H. 8009 - State Provident Fund by the PAO in whose books such recoveries are originated.
  - (i) The Journal Entries are prepared by the Principal Accounts Office before submission of Statement of Central Transactions to the office of the Controller General of Accounts.
  - (j) The amounts adjusted under minor head PSB/ONB suspense below M. H. 8658 - Suspense Account are cleared by Pr. AO on the basis of Monthly Statement received from Reserve Bank of India.

(10 X 2 Marks)

- Q. No. 2(a)** Describe the procedure to be followed by the Pay & Accounts Office for issue of fresh cheque in lieu of lost one. (8 Marks)
- (b)(i) What is the procedure for returning the bill un-passed by the P & AO. (4 Marks)
- (ii) As a general rule in the departmentalization of accounting system all types of payments are required to be made by the Pay and Accounts Offices only after proper pre-check. What are the exceptions to this rule? (4 Marks)

- Q. No. 3(a)** Define the procedure for settlement of claims erroneously raised by P & AO (Supply) against State Government/Railways/Defence/Postal Accounts Officers, and rejected by the latter. What are the accounting adjustments required to be carried out in the books of P & AO (Supply). (8 Marks)
- (b)** Define the procedure for settlement of transactions arising in the books of Accounts Officers of other Governments/Departments adjustable in the books of Pay & Accounts Office, on Cash settlement basis. (8 Marks)
- Q. No. 4(a)** Enumerate the essential conditions which are required to be kept in mind by the P & AOs while making payments out of the Consolidated Fund of India. (8 Marks)
- (b)** Describe the various checks to be exercised by the P & AOs in respect of establishment pay bills submitted by the DDOs for payment. (8 Marks)
- Q. No. 5(a)** Describe the various checks which are required to be exercised by the internal audit parties while conducting the audit of the Pay & Accounts Offices. (8 Marks)
- (b)** Define the conditions governing the allocation of expenditure between capital and revenue. (8 Marks)
- Q. No. 6(a)** Under the departmentalised system of accounting, the Secretary of each Ministry acts as the Chief Accounting Authority and is responsible for finally approving and signing the Head-wise Appropriation Accounts of the Grants/Appropriation administered by his Ministry. What are the exceptions in this regard. (8 Marks)
- (b)** Define the checks to be exercised while processing the bills for supply of stores against contracts, purchase orders and agreements. (8 Marks)
- Q. No. 7** Comment on the following
- (a)** After making payment of outstation pay bills for the month of March, the net debit on this account was booked by the PAO under Major Head 8658-Suspense Account-outstation pay bill for the month of March. While carrying out the accounting adjustment in the accounts for the month of April during next financial year on this account, the net amount was adjusted under final head of account by per contra (-) debit to the suspense head mentioned above. (4 Marks)
- (b)** While arranging payment of Grant-in-Aid to the Government of Punjab through the channel of Reserve Bank of India, Nagpur, the Principal Accounts Officer adjusted the amount debiting the final head of account by per contra credit to the Minor Head PAO Cheques below Major Head 8670 - Cheques and Bills. (4 Marks)
- (c)** While accepting the debit on accounts of transfer of HBA balances of an employee working under his accounting jurisdiction, the PAO paid the amount to the transferor PAO by adjusting the Debit as (-) Credit to 7610 Loans to the Government Servants - HBA. (4 Marks)
- (d)** While issuing the letter of credit for the first quarter of the financial year in favour of Cheque Drawing DDO the PAO advised the bank to carry forward the unspent balance out of the letter of credit as on 31st March of the previous financial year. (4 Marks)
- Q. No. 8** Write short notes on the following:-
- a)** Register of Missing Credits/Debits  
**b)** Accounts Officer's Check Register  
**c)** Proforma Corrections  
**d)** Consolidated Abstract (4 X 4 Marks)

**DEPARTMENTAL CONFIRMATORY EXAMINATION**

**JULY 2012**

**ACCOUNTING PROCEDURE (WITH BOOKS)**

Time : 3 Hrs.

Maximum Marks : 100

**BOOK ALLOWED : CIVIL ACCOUNTS MANUAL**

- Notes :
1. This question paper consists of two pages and has eight questions.
  2. Answer question No. 1 which is compulsory and any five of the rest.
  3. Quote rules in support of your answers.

**Q. No. 1(a) State whether the following statements are correct or not. Please quote authority in support of your answers.**

- (i) The payment of Grant-in-Aid to Government of Sikkim can now be paid by issuing advices to Reserve Bank of India, Nagpur.
- (ii) The payment and receipt scrolls supported with the paid cheques and receipt challans are sent by the paying branch directly to the P & AO for adjusting them in the monthly accounts..
- (iii) The total amount of the receipt scrolls received during the month is debited to Major Head 8658-Suspense Account, 108-Public Sector Bank Suspense by per contra credit/minus debit to the respective head of accounts.
- (iv) The payment of festival advance is debitible to Major Head 7610-Loans to Government Servants.
- (v) The payment made to various suppliers by the P & AO (Supply) on behalf of Railways for supply of stores is initially booked by the P & AO (Supply) in their accounts under Major Head 8658-Suspense Account, 101-Pay and Accounts Suspense, for carrying out eventual monetary settlement.

**(5 X 2 = 10 Marks)**

**(b) Fill in the blanks.**

- (i) The progressive balances under Major Head 8670-Cheques and Bills represent \_\_\_\_\_.
- (ii) The letters "ONBS" stand for \_\_\_\_\_.
- (iii) Journal Entry is prepared by \_\_\_\_\_ for carrying out correction to \_\_\_\_\_.
- (iv) The fourth and final stage of the Head-wise Appropriation Accounts in respect of the Grant for Andaman and Nicobar Island Administration is signed by \_\_\_\_\_.
- (v) On receipt of clearance memo from RBI (CAS), Nagpur on account of payment of Grants-in-Aid to State Governments, the amount mentioned therein is adjusted as \_\_\_\_\_ by per contra \_\_\_\_\_.

**(5X 2 = 10 Marks)**

**Q. No. 2(a) Describe the procedure for transmission of recoveries and payments in respect of officers belonging to All India Services to the respective Accounts Officers. (8 Marks)**

- (b) Describe the procedure for making payment of Grants-in-Aid to State Governments through the channel of Reserve Bank of India (CAS), Nagpur. How does it differ from payment of Grants-in-Aid to the Government of Sikkim. (8 marks)**

**Q. No. 3 Comment on the following:**

- (a) On receipt of cheque/demand draft in settlement of their outward claim, the Pay and Accounts Office credited the amount to the minor head 101- P&AO Suspense below major head 8658-Suspense Account.
- (b) The bill for part final withdrawal in respect of a subscriber falling under the category of 'Others' paid by the Cheque Drawing DDO under the cheque drawing powers vested in him.

- (c) On the basis of the monthly put through Statement/Statement CAS-122, the Finance Accounts Office advised the respective PAOs to carry out necessary accounting adjustments keeping the fact in view that the transactions mentioned in the statement pertain to them.
- (d) The Principal Accounts Office of the Ministry advised Reserve Bank of India, Central Account Section, Nagpur for arranging payment of Grants-in-aid to the State of Jammu & Kashmir and Union Territory of Puduchery. (4 X 4 = 16 Marks)
- Q. No. 4(a)** Describe the procedure to be followed by the departmentalized accounting organization for production of the original documents relating to accounts to the Special Police Establishment required for investigations. (8 Marks)
- (b) What are the specific points which are required to be kept in mind by the Pay and Accounts Officers in scrutinizing contracts. (8 Marks)
- Q. No. 5** What action is required to be taken by the Principal Accounts Office/Pay & Accounts Office in the following types of cases:-
- (i) A financial sanction for carrying out some minor work through CPWD has been received in the Principal Accounts Office from the Ministry.
- (ii) The Ministry has sent a sanction to the Principal Accounts Office for payment of Grants-in-Aid of Rs. 8.00 crore to the Government of Haryana.
- (iii) The Statement CAS-122 has been received in the Principal Accounts Office.
- (iv) The claim on account of supply of stores for Rs. 80.00 lakhs, rejected by the Southern Railway on the ground that the same pertains to the Ministry of Defence, has been received in the P & AO, Department of Commerce (Supply Division). (4 x 4 = 16 Marks)
- Q. No. 6(a)** What are the duties of Internal Audit as per new Charter of Chief Controller of Accounts. (8 Marks)
- (b) Describe the various classes of contingencies. (8 Marks)
- Q. No. 7(a)** Enumerate the circumstances for obtaining Supplementary Grant for Expenditure qualifying as 'New Services'/New Instrument of Services'. (8 Marks)
- (b) What are the checks which the Internal Audit Parties are required to exercise while conducting the audit of the cheque drawing/non-cheque drawing DDOs. (8 Marks)
- Q. No. 8(a)** What are the checks which the Pay & Accounts Office is required to exercise on receipt of main scroll alongwith other documents, from the accredited focal point branch of the bank. (8 Marks)
- (b) Define the following.
- (i) What are the duties of the Pay & Accounts Officer in the context of incurring of expenditure from the Consolidated Fund of India. (4 Marks)
- (ii) What are the checks to be exercised while scrutinizing the sanction for Permanent Advance. (4 Marks)
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**DEPARTMENTAL CONFIRMATORY EXAMINATION**  
**JULY 2012**  
**PRECIS, DRAFT & GRAMMAR (WITHOUT BOOKS)**

Time : 3 Hrs.

Maximum Marks : 100

(This question paper contains 2 pages and has 7 questions)

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**Q. No. 1** Write a precis of the following passage and give a suitable title.

Human race today stands at the cross roads in choosing the options it has in the areas of environment and development. The problem of environmental degradation today does not relate to a particular part of the globe or to a particular race, but it is a cause of concern for all the people. Man is entirely responsible for the fast deteriorating environment. The world is divided on the environmental issue. The industrialised countries have enjoyed more than their share of natural resources to achieve a decent standard of living. But this has resulted in earth pollution and degradation of environment. The human greed over need has mainly led to a total adverse effect upon the surroundings of man itself. The developing countries on the other hand are still struggling for minimum levels of subsistence. In this struggle they too have contributed to the destruction of environment. But there is now no chance for them to repeat the mistakes committed by the developed countries, for the existing environment will not withstand the man's onslaught on it any more.

The planet earth is undergoing some changes which must cause far-reaching physical, chemical, biological, social and economic effects. The depletion of natural resources has reached a point of no return. Our forests have been converted into barren lands. Our cattle crave for grazing fields. Fossil fuels are coming to an end. Mineral resources are fast exhausting. To add fuel to fire, we have the world population growing by leaps and bounds putting stress on natural resources.

The need of the hour is to take tangible steps for conservation. Sustainable development needs to be put on the most important principles that include ecological balance, economic efficiency, conservation of resources including energy, local self-reliance and equity with social justice. To adhere to these golden principles of conservation there is a dire need of an abundant measure of relevant science and technology which has to be environment-friendly. Political decisions in this regard cannot be effective unless there is a transformation at individual level. Transformation of individuals is very necessary because a society or a government is an extension of the individual. So, conservation of resources and environment should as a matter of fact begin at individual level. The first step towards the individual transformation should correlate with the birth rate, which must fall perceptibly at the earliest. Then the energy systems are to be addressed. A change-over is necessary from non-renewable and polluting energy systems to those that are renewable and non-polluting. In this regard non-conventional energy systems need to be encouraged. In other systems of the society, a change-over is needed from resource-intensive technologies to environment-friendly technologies in order to conserve the resources in a better way and for a sustainable development. (465 words)

(40 Marks)

**Q. No. 2** On behalf of the Joint CGA, write a D.O. letter to all CCAs/CAs (independent charge) requesting them to mandatorily process all third party payments exceeding Rs. 25,000 through Government e-Payment Gateway (GePG) in compliance of recent changes in the Receipt & Payment Rules.

(20 Marks)

.....2/-

**Q. No. 3** Rewrite the following sentences correctly:

(10 marks)

- (i) We reached at home at seven o' clock.
- (ii) I am knowing him for many years.
- (iii) Vishal has watched this movie yesterday.
- (iv) Where you have parked the car?
- (v) She will visit Chennai next month isn't.
- (vi) She knows when will Sushma reach Kolkata.
- (vii) Do you know what is the answer.
- (viii) Neither Lakshmi and her father have met the Director.
- (ix) I am seeing a man outside the door.
- (x) Let's listen the music.

**Q. No. 4** Combine the following sentences using one of the words although, but, so, because or too....to. Use each word only once in a sentence. (5 marks)

- (i) They were tired. They had worked late into the night.
- (ii) He slept early. He woke up late.
- (iii) He was on medication. He felt drowsy.
- (iv) She was very angry. She said nothing.
- (v) This book is heavy, I cannot carry it.

**Q. No. 5** Rewrite the following sentences, inserting suitable articles where necessary:

(5 marks)

- (i) What kind of \_\_\_\_\_ animal is it?
- (ii) He will return in \_\_\_\_\_ hour.
- (iii) He is \_\_\_\_\_ richest man in our street.
- (iv) Gold is not \_\_\_\_\_ useful metal.
- (v) I don't like walking alone in the street \_\_\_\_\_ night.

**Q. No. 6** Use any five of the following phrases/idioms in your own sentences so as to bring out their meaning: (10 marks)

- |                       |                          |
|-----------------------|--------------------------|
| (i) Come up with      | (ii) Die down            |
| (iii) Hold over       | (iv) Once in a blue moon |
| (v) To be all ears    | (vi) Iron something out  |
| (vii) Run-of-the mill |                          |

**Q. No. 7** Rewrite any five of the following sentences into Indirect Speech: (10 marks)

- (i) The child said to the Sherpa, "Why didn't you choose to climb to the Moon?"
- (ii) He said on the telephone, " We kept on doing our work till late night."
- (iii) Amrita said to me, " Why didn't you attend my class?"
- (iv) My father said to me, "Wash your clothes".
- (v) Our teacher said, "The earth revolves around the sun".
- (vi) Meera said, "The plane has landed."
- (vii) Ram said to Sita, "Do you intend to come with me to the forest?"



**DEPARTMENTAL CONFIRMATORY EXAMINATION**  
**FEBRUARY, 2013**  
**PRECIS, DRAFT & GRAMMAR (WITHOUT BOOKS)**

Time : 3 Hrs.

Maximum Marks : 100

**(This question paper contains 2 pages and has 7 questions)**

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**Q. No. 1** Write a precis of the following passage and give a suitable title.

Members of both sexes should be represented as whole human beings with human strengths and weaknesses, not masculine or feminine ones. Women and girls should be shown as having the same abilities, interests and ambitions as men and boys. Characteristics that have been traditionally praised in males such as boldness, initiative and assertiveness should also be praised in females. Characteristics praised in females such as gentleness, compassion and sensitivity should also be praised in males.

Like men and boys, women and girls should be portrayed as independent, active, strong, courageous, competent, decisive, persistent, serious-minded and successful. They should appear as logical thinkers, problem solvers and decision makers. They should be shown as interested and receiving public recognition for their accomplishments.

Sometimes men should be shown as quiet and passive, or fearful, or indecisive, or illogical or immature. Similarly, women should sometimes be shown as tough, aggressive and intensive. Stereotypes of the logical, objective males and the emotional, subjective females are to be avoided. In description, the smarter, braver, or more successful person should be a woman or girl as often as a man or boy. In illustration, the taller, stronger person should not always be male, especially when children are portrayed.

Women and men should be treated with the same respect, dignity and seriousness. Neither should be trivialized or stereotyped, either in text or in illustrations. Women should not be described by physical attributes when men are being described by mental attributes or professional position. Instead, both sexes should be dealt with in the same terms. Reference to a man's or a woman's appearance, charm, or intuition should be avoided when irrelevant.

In description of women, a patronizing or girl-watching tone should be avoided, as should sexual innuendoes, jokes and puns. Examples of practices to be avoided; focusing on physical appearance (a buxom blonde); using special female-gender word forms (poetess, aviatrix, usherette); treating women as sex objects or portraying the typical woman as weak, helpless or hysterical; making woman figures of fun or objects of scorn and treating their issues as humorous or unimportant.

In description of men, especially men at the home, references to general ineptness should be avoided. Men should not be characterized as dependent on women for meals or clumsy in household maintenance or as foolish in self-care.

To be avoided: characterizations that stress men's dependence on women for advice on what to wear and what to eat, inability of men to care for themselves in times of illness and men as objects of fun (the henpecked husband).

**(40 Marks)**

**Contd...2/-**

**Q. No. 2** Write a letter to the Superintendent of Police (Traffic) to take effective measures to stop reckless driving in your city. (20 Marks)

**Q. No. 3** Rewrite the following sentences after making necessary correction: (10 Marks)

- (i) The bear had a ring on it's nose.
- (ii) This shirt is too lose for me.
- (iii) This coat looks a bit small-I'd like to try on it.
- (iv) Weather today is too good.
- (v) I saw him yesterday only.
- (vi) Who you want to see?
- (vii) His office is quite opposite to my house.
- (viii) Two plus nine are eleven.
- (ix) I have built the house in 1960.
- (x) The Greeks were brave peoples.

**Q. No. 4** Choose the appropriate words given in the brackets to fill in blanks in the following sentences: (10 Marks)

- (i) Nehruji made \_\_\_\_\_ speech in Parliament, on this occasion.(historical, historic)
- (ii) Such heavy responsibilities cannot be \_\_\_\_\_ easily. (born, borne)
- (iii) The doctor visits him on \_\_\_\_\_ days. (alternative, alternate)
- (iv) Democracy does not allow the \_\_\_\_\_ of the minorities. (prosecution, persecution)
- (v) No meeting of the \_\_\_\_\_ of ministers has been scheduled for tomorrow. (council, cabinet)
- (vi) All worldly pleasures are considered to be \_\_\_\_\_ by saints. (momentary, momentous)
- (vii) Any \_\_\_\_\_ of secret documents is punishable by law. (tempering, tampering)
- (viii) He is an \_\_\_\_\_ person to work with. (amiable, amenable)
- (ix) To work for more than eight hours is quite \_\_\_\_\_. (exhaustive, exhausting)
- (x) I do not know why he is \_\_\_\_\_ towards me. (contemptuous, contemptible)

**Q. No. 5** Change any five of the following sentences into passive voice: (10 Marks)

- (i) They will not open the shop on Monday.
- (ii) Mukesh caught the thief at the airport.
- (iii) Someone has stolen my pen.
- (iv) One cannot solve the problem.
- (v) Rajesh has opened the door.
- (vi) Open the door.
- (vii) Let him buy a watch.

**Q. No. 6** Form the opposites of these words by adding a prefix : (5 Marks)

- (i) Do - \_\_\_\_\_
- (ii) Credible - \_\_\_\_\_
- (iii) Ambiguous - \_\_\_\_\_
- (iv) Lawful - \_\_\_\_\_
- (v) Legal - \_\_\_\_\_

**Q. No. 7** Make sentences using the following words as verbs: (5 Marks)

- (i) Rebel      (ii) export      (iii) ring      (iv) warm      (v) experiment

**DEPARTMENTAL CONFIRMATORY EXAMINATION**

**February 2013**

**ACCOUNTING PROCEDURE (WITH BOOKS)**

**Time : 3 Hrs.**

**Maximum Marks : 100**

**BOOK ALLOWED : CIVIL ACCOUNTS MANUAL**

**Notes :**

1. This question paper consists of two pages and has eight questions.
2. Answer question No. 1 which is **compulsory** and **any five** of the rest.
3. Quote rules in support of your answers.

**Q. No. 1(a) State whether the following statements are true or false. Quote authority in support of your answers.**

- (i) A new Pay & Accounts Office can be created without prior approval of Controller General of Accounts, Ministry of Finance.
- (ii) Payment on account of long term loans & advances can be made by cheque Drawing & Disbursing Officer.
- (iii) The Statement of Central Transaction is prepared by the Pr. Accounts Office up to Minor Head level.
- (iii) Sub-vouchers attached with contingent bills can be cancelled by the Drawing Officer.
- (v) The Secretary of the Ministry/Department is the Chief Accounting Authority.
- (vi) All Journal Entries should be signed by the Head of Accounting Organisation.
- (vii) PAO/Cheque drawing DDO can revalidate a time barred cheque.
- (viii) One Ministry/Department can make a grant-in-aid to another Ministry/Department of the same Government.
- (ix) Payment of short term loans & advances is required to be noted in objection book or other record/registers by Pay & Accounts Officer.
- (x) Assistant Accounts Officers is competent to issue the annual statement of accounts to subscribers to General/Contributory Provident Fund.

**(10 X 2 = 20 Marks)**

**Q. No.2(a) Describe the procedure to settle the leave salary and pension contribution in respect of Central Govt. servant deputed to a Public Sector Undertaking on his/her permanent absorption. (10 Marks)**

**(b) Describe the procedure for returning the bill unpassed submitted by a DDO. (06 Marks)**

**Q. No.3(a) Explain the procedure to maintain the G.P.Fund account. (10 Marks)**

**(b) Comment on register of missing credit/debit. (06 Marks)**

**Q. No.4(a) Describe the circumstances for preparation of Transfer Entry. (08 Marks)**

**(b) Define the summary of balances. (08 Marks)**

**Q. No.5(a) Mention the categories of cheque. (06 Marks)**

**(b) Describe the use of each category of cheque. (10 Marks)**

**Contd.....2/-**

- Q. No. 6(a)** Describe the various classes of Contingencies. **(08 Marks)**
- (b)** How the Aid Materials & Equipments received from abroad will be classified in the account? **(08 Marks)**
- Q. No. 7(a)** What are the principles to be adopted for classifying expenditure on departmentalized Accounting Organisations? **(08 Marks)**
- (b)** Describe the procedure for issue of fresh cheque in lieu of lost one. **(08 Marks)**
- Q. No. 8** **Write short note on the following:-**
- (a)** Mode of disbursement of pension and transmission of pension payment orders. **(10 Marks)**
- (b)** Consolidated Abstract **(06 Marks)**
-