

ARUNACHAL PRADESH PUBLIC SERVICE COMMISSION

Subject: - Accounts Paper - (Theory)
FR and SR/CTR/GFR/Account Code - Vol-I/Public Works
Accounts/Pension

Time: 3 (three) hours

Full Marks: 100

ANSWER FIVE QUESTIONS FROM THE FOLLOWING.
QUESTION NO. 1 IS COMPULSORY AND ANY FOUR FROM THE REST.

1. Answer the following:

20 Marks

- a. Public account means the Public Account of India referred to in Art. 266(1) of the Constitution of India. (True/False)
- b. Local fund means a local fund as defined in Rule 652 of the Treasury Rule. (True/False)
- c. Financial Year means the year beginning on the 1st of May and ending on 31st of April following. (True/False)
- d. A claim to revenue shall not be remitted or abandoned save with the sanction of competent authority. (True/False)
- e. Does compensatory allowance include travelling allowance? (Yes/No)
- f. Absence from duty for undergoing training is treated as no duty. (True/False)
- g. Period of suspension is treated as no duty. (True/False)
- h. The period of suspension, dismissal, removal or compulsory retirement as the case may be treated as duty for all purposes. (True/False)
- i. If government servant under suspension is dismissed or removed from services, arrears of subsistence allowance should be paid to him up to the date of termination. (True/False)
- j. Performance in the foreign services is not considered in promotion. (True/False)
- k. A Government Servant's claim to travelling allowance should be regulated by the rules at the time of journey, in respect of which they are made, was undertaken. (True/False)
- l. Camp equipage means apparatus for moving a camp. (True/False)
- m. Under Supplemental Rules widowed sisters are also included in the definition of family. (True/False)
- n. Subscription to GPF may be increased twice and/or reduced once at any time during the year. (True/False)
- o. Temporary advances from GP Fund may be allowed once in every six months in different purposes for such advance.
- p. Withholding of increment to pay is a minor penalty. (True/False)
- q. Compulsory retirement is a major penalty. (True/False)
- r. What is invalid pension?
- s. What is subsistence allowance?
- t. What is gratuity?

2. How report of losses under General Financial Rules is done? What losses need not be reported? 20 Marks
3. Define the following: 20 Marks
- a. Compensatory Allowance
 - b. Honorarium
 - c. Officiate
 - d. Tenure post
 - e. Lien
4. From the following particulars you are required to calculate interest on G.P.F. Account and close the account for the year 2016-17. 20 Marks
- i. Opening balance as on 01.04.2016 Rs. 1,00,000/-
 - ii. Monthly subscription Rs. 500/-
 - iii. Rate of interest 8% p.a.
5. Under CCS (CCA) Rules what procedures are to be followed for imposing major penalties? 20 Marks
6. Write short notes on the following: 20 Marks
- a. Superannuating pension
 - b. Family Pension
 - c. Retiring Pension
 - d. Personal Pay
 - e. Presumptive Pay
7. Under General Financial Rules what responsibility lies with the controlling officer in respect of budget allocation? 20 Marks
8. What does "actual traveling expenses" mean? What is the scope of the term "children" under supplementary rules? 20 Marks
9. The family for the purpose of death-cum-retirement gratuity/pension includes which relation of the Government? 20 Marks