

**CAAE-32 (E)**  
**COMMON ASSISTANT ACCOUNTS OFFICER EXAMINATION, 2017**  
**DECEMBER, 2018**

**ACCOUNTING PROCEDURE (with Books)**

Time Allowed : 3 Hours

Maximum Marks : 150

**Books allowed :**

- (1) Civil Accounts Manual.
- (2) Central Government Accounts (Receipts and Payments) Rules, 1983.
- (3) Government Accounting Rules, 1990.
- (4) List of Major and Minor Heads of Accounts of Union and States.
- (5) Scheme for payment of pensions to Central Civil Pensioners by Authorised Banks.

**Note :**

- (1) Answer question nos. 1 and 2 which are **compulsory** and any **four** of the rest. Marks are indicated against each question.
- (2) Rules should be quoted to support your answer wherever possible.
- (3) This question paper contains 4 pages and has 8 questions.

1. The following transaction took place in the Pay and Accounts Office (Secretariat), Ministry of Women and Child Development in May, 2018.

S. No.	Date	Details of transactions	Amount Rs.
		Generated Pay and Accounts Offices Electronic Advices in favour of vendors towards the following supplies and services.	
1.	02.05.2018	(i) P.O.L for Staff Cars	45,000
2.	04.05.2018	(ii) Supply of Office Furniture	90,000
3.	07.05.2018	(iii) Repairs to office equipments	35,000
4.	11.05.2018	PAO Electronic Advices towards payment of GPF Advance to Mr. "C"	60,000
5.	14.05.2018	PAO Electronic Advice towards payment of Transfer TA Advance to Mr. "S"	80,000
6.	17.05.2018	PAO Electronic Advice towards Grant In Aid of Rs. 3,00,000/- to National Institute of Public Cooperation and Child Development Grant for Child Welfare	
	18.05.2018	E- Remittance by NCERT towards GPF Subscription Rs.65,000 and CGEIS subscription Rs. 120 of an officer of the Ministry of Foreign Service with them.	
7.	22.5.2018	A bill of M/s "X" towards supply of Ink Cartridge for office printer was passed for Rs. 1,500 but the Cheque No. A 026107 for the supplier was erroneously issued for Rs. 5,100. The vendor, however, refunded the excess amount of Rs. 3,600 on 28.5.2018 by Cheque No. 091711.	
8.	29.05.2018	PAO Electronic Advices for Pay and Allowances of the Ministry's staff for May,2018 (Not Payable before 31.5.2018)	
		Gross Pay and Allowances	90,00,000
		Deductions:	
		(i) Income Tax	7,00,000
		(ii) Surcharge	21,000
		(iii) GPF	8,00,000
		(iv) CGEIGS	35,000
		(v) License Fee	80,000

	(vi) CGHS	40,000
	(vii) Interest on HBA	25,000
	(viii) Interest on Computer Advance	10,000
	(ix) Repayment of Computer Advance	11,000
9. 30.05.2018	Salary of the employees of the Ministry appointed after 1.1.2004. Payment was made by PAO Electronic Advices (Not Payable before 31.5.2018). Gross Salary for May, 2018	11,00,000
	Deductions:	
	(i) Income Tax	80,000
	(ii) Surcharge	2,400
	(iii) CGEGIS	3,000
	(iv) CGHS	6,000
10. 31.05.2018	(v) Employees Contributions towards National Pension Scheme (NPS)	30,000
11. 31.05.2018	Employer's Contributions towards NPS	30,000
	Employees Contributions towards and Employer's Contributions towards NPS were remitted to Trustee Bank (Axis Bank) by generating PAO Electronic Advices.	60,000

The Pay and Accounts Officer received the following E-Scroll from its accredited Bank.

Payment Scroll

Date	Particulars of PAO Electronic Advices/Cheques	Amount Rs.
02.05.2018	PAO Electronic Advice	45,000
04.05.2018	-do-	90,000
07.05.2018	-do-	35,000
11.05.2018	-do-	60,000
14.05.2018	-do-	80,000
17.05.2018	-do-	3,00,000
23.05.2018	Cheque No. A-026107	5,100
31.05.2018	PAO Electronic Advice	72,78,000
31.05.2018	-do-	9,78,600
31.05.2018	-do-	60,000

Receipts- e-Scroll

Date	Particulars	Amount Rs.
21.05.2018	E Remittance	65,120
31.05.2018	Cheque No. 091711	3,600

(a) Compile the above transactions in Form CAM-33 including classification up to detailed heads in respect of Salaries, Travelling Expenses, Office Expenses etc and up to Minor Head Level in respect of other transactions.

(b) Necessary T.Es may also be prepared in Form CAM-34.

(c) Prepare the classified Abstract in Form CAM 37 & 38. (40 Marks)

2. From the following particulars prepare the Head wise Appropriation Accounts for the year 2016-17 in respect of Grant No. 9 of the Ministry of Civil Aviation.

Original Budget Provision  
(All Voted)  
(In thousands of Rs.)

Revenue Section

Major Head: 2225

Welfare of Schedule Caste  
Schedule Tribes, Other Backward Classes  
and Minorities

Sub Major Head 04	Welfare of Minorities	
Minor Head 103	Subsidy for Operation of Haj Charters	4,50,00
Sub Head 01	Haj Charters	
Major Head : 3053	Civil Aviation	
Sub Major Head 80	General	
Minor Head 003	Training Education	
Sub Head 01	Directorate of Training and Licensing	12,90,00
Minor Head: 80-101	Inspection	
Sub Head 01	Controller of Aeronautical Inspection	19,00,00
Minor Head : 80-101	Inspection	
Sub Head: 03	Aviation Projects Involving Intl. Agency/Foreign Countries	20,00
Major Head : 3075	Other Transport Services	
Sub Major Head: 60	Others	
Minor Head: 800	Other Expenditure	
Sub Head : 01	Commission Railway Safety	10,20,00
Major Head : 3451	Secretariat Economic Services	
Minor Head 00-090	Secretarial	
Sub Head: 27	Ministry of Civil Aviation	25,00,00
<b>Capital Section :</b>		
Major Head : 5053	Capital Outlay on Civil Aviation	
Sub Major Head 01	Air Services	
Minor Head : 190	Investment in Public Sector And Other Undertakings	
Sub Head : 01	Air India Limited	17,13,00

(i) A Supplementary Grant of Rs.90,00 was obtained in August, 2016 under Sub head 3053-80-101-03.

(ii) The Ministry issued following Re-Appropriation Orders in the month of March, 2017. The effect of these Re-appropriation Orders under various Sub Heads was as follows

Sub Head	Amount (in thousand rupees)	
	To	From
3053-80-003-01		40,00
3053-80-101-01		50,00
3053-80-101-03	2,36,00	
3075-60-800-01		95,00
3451-00-090-27		51,00

(iii) The following amounts were surrendered in January, 2017 from the Sub Heads

Sub Head	Amount (In Thousands of Rupees)
2225-04-103-01	32,00
3053-80-101-01	63,00
5053-01-190-01	83,00

(iv) Expenditure booked by the Principal Accounts Office of the Ministry of Civil Aviation which control the Grant was as follows:

Sub Head	Amount (In Thousands of Rupees)
2225-04-103-01	4,17,90
3053-80-003-01	12,48,00
3053-80-101-01	17,86,50
3053-80-101-03	3,45,95
3075-60-800-01	9,19,00
3451-00-090-27	24,34,00
5053-01-190-01	16,29,00

- (v) The following expenditure was incurred by the Ministry of External Affairs on behalf of the Ministry of Civil Aviation on the authorisation of budget allocation. The expenditure intimated by the Pay and Accounts Office of the Ministry of External Affairs was included in the Appropriation Accounts of the Ministry of Civil Aviation :

Sub Head; 3451-00-090-27 Rs.15,60 (In Thousands of Rupees)

(30 Marks)

3. Describe the parts of Government Accounts and Main Divisions of Government Accounts. (20 Marks)
4. (i) Describe the procedure for transfer of balances from one Principal Accounts Office to another when the entire departments/Offices of Government of India are transferred from one Ministry/ Department to another Ministry/Department. (10 Marks)  
(ii) Describe the role of CCAs/CAs as per the revised Charter of Integrated Scheme in regard to preparation of Outcome Budget. (10 Marks)
5. Classify any five of the following items of transactions giving full details:
- (i) Expenditure on account of interest payable on delayed payment of gratuity (4 Marks)  
(ii) Grants towards contribution to National Disaster Response Fund (4 Marks)  
(iii) Interest paid on delayed refund of CGST (4 Marks)  
(iv) Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government Servant when summoned to give evidence in their official capacity in criminal cases and civil cases to which Government is a party. (4 Marks)  
(v) Receipts from sale proceeds of toshakhana (4 Marks)  
(vi) Loans to contractors for purchase of machinery (4 Marks)
6. (a) Describe the procedure for transfer of pension payment from one authorised bank to another at a different station. (10 Marks)  
(b) Describe the accounting procedure for conversion of Grant-in-Aid to Loans and vice-versa to State Governments/UT Governments during the earlier financial year. (10 Marks)
7. Prepare Transfer Entries in respect of any Five of the following transactions :
- (a) A sum of Rs 90,000 has been paid as interest for the year 2017-18 to a GPF subscriber whose account was finally settled in March, 2018 consequent upon his retirement. (4 Marks)  
(b) Ministry of Finance, Department of Economic Affairs has noticed that some unclaimed balances under Compensation and Other Bonds continue to appear in Government Accounts for a period of over 20 years from the date of their maturity. They have ordered to transfer an amount of Rs 25 lakhs to Revenue. (4 Marks)  
(c) Missing GPF debits of Rs 10,000 were adjusted on collateral evidence basis. (4 Marks)  
(d) Recovery of interest of Rs. 20,000 towards House Building Advance was classified as recovery of interest on loan to State Government. (4 Marks)  
(e) An expenditure of Rs. 1,20,000 on medical treatment of a CGHS pensioner was classified as expenditure on Central Government Health Scheme. (4 Marks)  
(f) The Department of Economic Affairs has issued a sanction to transfer a sum of Rs. 125 Crores to Guarantee Redemption Fund. (4 Marks)
8. Write Short Notes on any Four of the following :
- (i) Annual Financial Statement of Union Government (5 Marks)  
(ii) Absentee Statement (5 Marks)  
(iii) Register of Investments (5 Marks)  
(iv) Summary of Balances (5 Marks)  
(vi) Proforma Accounts (5 Marks)