

2(SAC-I)0

Paper - I

Time Allowed - Three Hours

Maximum Marks-100

INSTRUCTIONS

Please read each of the following instructions carefully before attempting the paper.

- i) *Attempt all questions.*
- ii) *The answer to each question or part thereof should begin on a fresh page.*
- iii) *Your answer should be precise and coherent.*
- iv) *The part/parts of the same question must be answered together and should not be interposed between answers to other questions.*
- v) *If you encounter any typographical error, please read it as it appears in the text book.*
- vi) *Candidates are, in their own interest, advised to go through the General Instructions on the back side of the title page of the Answer Script for strict adherence.*
- vii) *No continuation sheet shall be provided to any candidate under any circumstances.*
- viii) *Candidates shall put a cross (×) on blank pages of Answer Script.*
- ix) *No blank page be left in between answers to various questions.*

1. Write precise of the following paragraph in one third of its length and suggest a suitable title as well. (50)

India is a land of different castes, peoples, communities, languages, religions and cultures. The schools and colleges could perform a useful role in enabling their students to discover the "unity in diversity" that India essentially is. In this context, it would be desirable to promote greater knowledge, understanding and appreciation of the different parts of India by including their study in the curricula, by the exchange of teachers wherever possible, by the development of fraternal relations between educational institutions in different parts of the country, and by the organization of holiday camps and summer schools on an inter-state basis designed to break-down regional or linguistic barriers. It would further be necessary to establish and maintain all-India institutions which will admit students from different parts of the country. Our educational system as a whole could help in developing a sense of national unity and national consciousness.

There is no contradiction between this objective and the development of international understanding for the "one world". On the whole, text books used in national school systems perhaps contain fewer untrue or hostile remarks about other countries than they did in the past. The sins are more often now of omission than of commission. We should, however, guard ourselves against this also, for ignorance is often not less dangerous than hostility. Our studies in humanities and social sciences should help our students to become good and active citizens of their own country, also enabling them to acquire a true knowledge and better understanding of our neighboring countries. Indian culture had a strong and honorable tradition of international understanding of values and an open mind for the contributions of different countries and races to human civilization. No doubt India is a country with many communities but one common citizenship should actually prove to be an advantage.

2. Write a DO to the address of the Chairman Fifteenth Finance Commission inviting the Commission to visit the State, giving brief background of the issues and expectations. (20)
3. A random check of the clerical hall of an office of a Department by the Head of the Office disclosed heavy arrears in the maintenance of day to day records and weeding of files. Besides giving a shabby look, this had rendered the work place incompatible. A report was submitted in this regard with few suggestions such as *to set apart an hour every day exclusively or stay beyond office hours for one hour or frame a special team which would go around and finish the work within a month's time*. Examine the issue and the suggestions and draft a note for submission to the competent authority for approval with your definitive recommendations taking into consideration the financial implications, work load and staff with imaginative figures. (20)
4. Differentiate between a Press Communiqué and a Notification. (10)

[Total No. of Printed Pages-2]

005595

Roll No. _____

2(SAC-I)0

Paper - II (A)

Time Allowed - Three Hours

Maximum Marks-75

INSTRUCTIONS

Please read each of the following instructions carefully before attempting the paper.

- i) *Attempt any five questions.*
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- iv) *The part/parts of the same question must be answered together and should not be interposed between answers to other questions.*
- v) *If you encounter any typographical error, please read it as it appears in the text book.*
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- ix) *No blank page be left in between answer to various questions.*

1. Define the following as per provisions of J&K CSR Vol-I: (15)
 - a) Absentee
 - b) Honorarium
 - c) Presumptive pay of a post
 - d) Rule of proportions
 - e) Pay and salary
2. What do you understand by sanction of Charge Allowance? Illustrate by a suitable examples. Under what conditions the charge allowance is not admissible? (15)
3. Describe the regulation of earned leave in case of vacation and non-vacation departments. (15)
4. Describe the penalties which can be imposed upon members of a service under J&K Civil Service Classification Control and Appeal Rules. (15)
5. Differentiate between a G.P. Fund advance and withdrawal. Illustrate conditions for each of them, specifying the procedure and conditions thereof. (15)
6. Discuss the rule regarding movable, immovable and valuable property as per J&K Government Employees (Conduct) Rules, 1971. (15)
7. Write short notes on: (15)
 - i) Subsistence Allowance
 - ii) Child Care Leave
 - iii) Provisional Pension

Total No. of Printed Pages-3

005979

Roll No. _____

2 (SAC-I)0

Paper - II (B)

Time Allowed - Three Hours

Maximum Marks-125

INSTRUCTIONS

Please read each of the following instructions carefully before attempting the paper.

- i) Attempt all questions. All Questions carry equal marks.*
- ii) The answer to each question or part thereof should begin on a fresh page.*
- iii) Your answer should be precise and coherent.*
- iv) The part/parts of the same question must be answered together and should not be interposed between answers to other questions.*
- v) If you encounter any typographical error, please read it as it appears in the text book.*
- vi) Candidates are, in their own interest, advised to go through the General Instructions on the back side of the title page of the Answer Script for strict adherence.*
- vii) No continuation sheet shall be provided to any candidate under any circumstances.*
- viii) Candidates shall put a cross (×) on blank pages of Answer Script.*
- ix) No blank page be left in between answer to various questions.*

1. A Government employee drawing Basic pay of Rs. 57,500 in Level-5 w.e.f. 01.07.2018 has been promoted to Level-6 on 16.11.2018. The official has been relieved on 17.11.2018 (AN) (Tuesday). The official has to cover 270 kms by road to join his new place of posting. Work out joining time and joining time pay. What will be the day and date of joining at new place of posting?
2. A Government employee (D.O.B. 12.02.1964) had Rs 4,50,000 of General Provident Fund (GPF) at his credit at the District Fund Office ending March, 2018. His monthly subscription is Rs 15,000 together with Rs 5,000 as refund of previous advance of Rs 3,00,000 which he had availed for the purpose of marriage of his daughter in July, 2017. In July, 2018 pay arrears of Rs 70,000 were also credited to his GPF account with a lock-in period of two years. In December, 2019 he applied for special GPF, under rules, for the purpose of marriage of his another daughter. Calculate the amount of advance admissible to him and the date of his eligibility for conversion into withdrawal/non-refundable advance of the balance amount thereof to be calculated, mentioning the rule position.
3. A Government servant was drawing basic pay of Rs 39,200 in the revised pay Level-5 w.e.f 01.07.2018. He/she was promoted to the higher pay Level of 6-B w.e.f. 22.05.2019. Fix his/her pay in the higher pay Level which is more beneficial to him/her citing rule position.
4. A Government servant was appointed in Government service on 16.10.1988. He has availed leaves of different kinds as per following details. Prepare his upto date leave account.
 - i) Earned leave availed from 02.03.1999 to 31.05.1999.
 - ii) Half pay leave 138 days w.e.f. 01.01.2002.
 - iii) Earned leave w.e.f. 11.11.2006 to 15.02.2007.
 - iv) EOL (extraordinary leave without allowances for 60 days w.e.f. 02.08.2014).
 - v) Half pay leave commuted on full pay for 45 days from 02.01.2018
5. Work out pension, family pension, death cum retirement gratuity, commutation, cash-in-lieu of leave salary in respect of a Government servant with the following details ;
 - i) Date of birth: 16.05.1961.
 - ii) Date of appointment: 08.07.1977.
 - iii) Basic pay Rs 50,500 w.e.f. 01.07.2017 in the Pay Level – Level 7.
 - iv) Extra Ordinary Leave (EOL) without allowances w.e.f. 01.01.2000 to 31.03.2001.

- v) Dies-non period from 05.06.2003 to 04.01.2004.
 - vi) Presume that the employee has 300 days earned leave at his/her credit at the time of retirement and DA be presumed @20%.
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[Total No. of Printed Pages-3]

006251

Roll No. _____

2(SAC-I)0

Paper - III

Time Allowed - **Three Hours**

Maximum Marks-150

INSTRUCTIONS

Please read each of the following instructions carefully before attempting the paper.

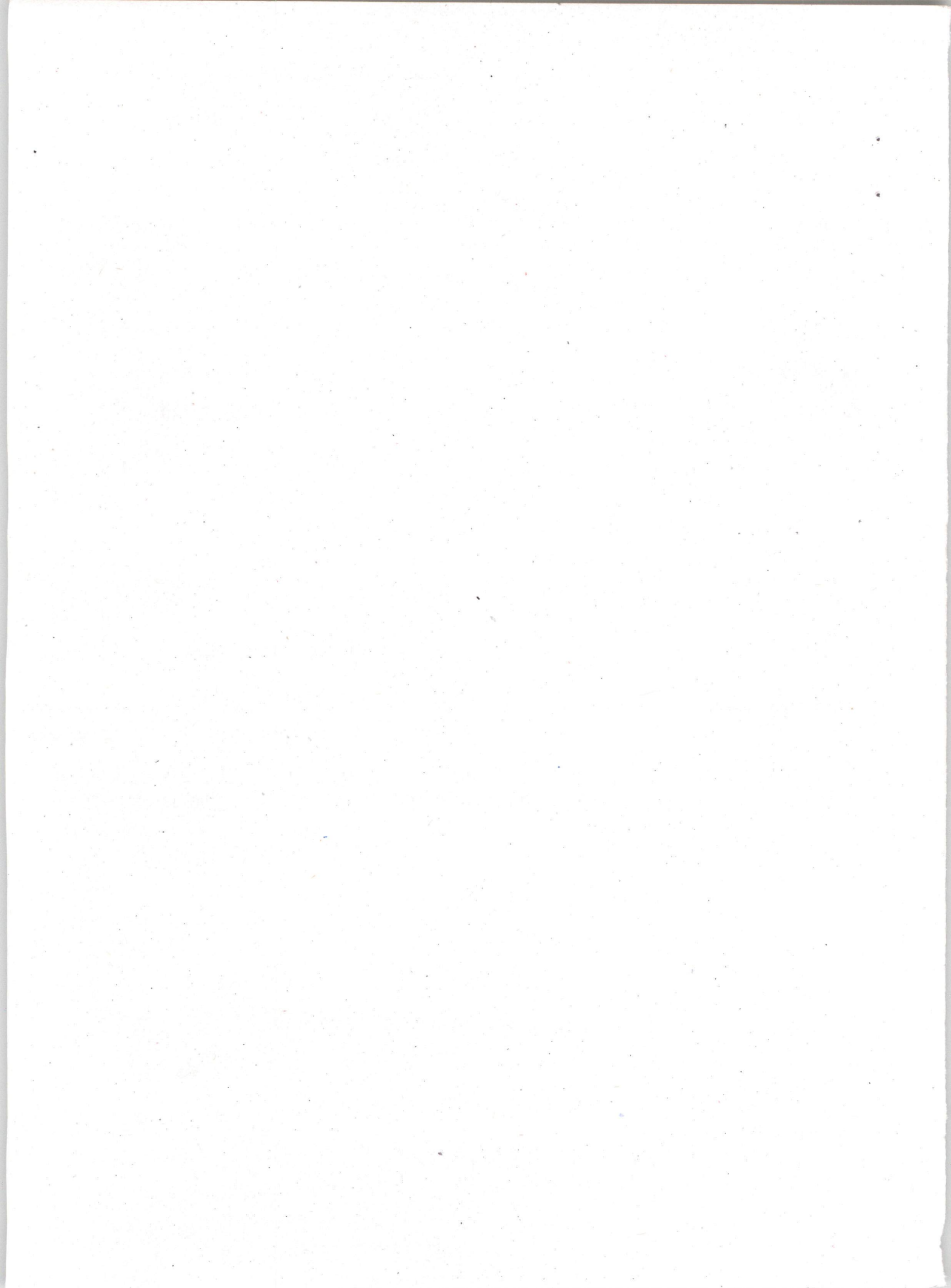
- i) *Attempt any seven questions including Q. No. 7 which is compulsory.*
- ii) *The answer to each question or part thereof should begin on a fresh page.*
- iii) *Your answer should be precise and coherent.*
- iv) *The part/parts of the same question must be answered together and should not be interposed between answers to other questions.*
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6.9.2018	GPF recovery	= Rs 100
10.9.2018	Advance to Contractor-X through cheque	=Rs 700
15.9.2018	Advance to Forest Ranger	= Rs 500
17.9.2018	Sundry office Expenses	= Rs 100
20.9.2018	Advance to Contractor-Y	= Rs 600
25.9.2018	Cheque issued in August 2018 cancelled and issued afresh	=Rs 900
29.9.2018	Paid by cheque to Contractor-Z	=Rs 300

8. What is the procedure for recoveries of service payments in a Forest Division. (20)

9. Classify any five of the following: (20)

- Rs 5.00 lakh interest paid on NABARD loan.
- Rs 4.50 lakh spent on a road construction in Jammu city.
- Rs 6.25 lakh paid as wages for maintenance of a water supply scheme at Sonamarg.
- Rs 10.00 lakh spent on a cultural conference held at Tagore Hall Srinagar.
- Rs 25 lakh spent on construction of additional class rooms in Jammu city under Plan scheme.
- Rs 30 lakh Grant-in Aid to Polytechnic College.
- Rs 16 lakh salary paid to the staff of Principal Chief Conservator of Forests.



[Total No. of Printed Pages-4]

006721

Roll No. _____

2(SAC-I)0

Paper - IV

Time Allowed - Three Hours

Maximum Marks-100

INSTRUCTIONS

Please read each of the following instructions carefully before attempting the paper.

- i) *Attempt any five questions including Q. No. 4 & Q. No. 5 which are compulsory.*
- ii) *The answer to each question or part thereof should begin on a fresh page.*
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1. What are the rules for Debit and Credit in regard to various classes of Accounts, illustrate by at least two examples each? (15)

2. a) Prepare the account of Mr. X from the following transactions; (7)
 - i) March 01, Sold Goods invoiced at Rs 9000/-.
 - ii) March 07, Received from him Rs 3500/- on account.
 - iii) March 19, Purchased Goods from him worth 3000/-.
 - iv) March 15, He sent further cash Rs 1000/-.
 - v) March 16, He returned goods to me worth of Rs 500/-.
 - vi) March 20, I lent him Rs 1250/-
 - vii) March 29, He repaid Rs 1250/-

- b) Prepare the Cash Account and the Goods Account from the above transactions and also close them assuming that there is a closing stock worth Rs 4000/-. (8)

3. From the following transactions compile a Cash Book. Also balance the same? (15)

	Rs.
Dec, 01 Opening balance of Cash	4,500
Dec, 03 Received from Mr. X	3,800
and allowed him discount	200
Dec, 05 Received from Mr. Y	2,000
and allowed him discount	100
Dec, 07 Paid Mr. K	3,150
and was allowed discount	150
Dec, 09 Received interest on Investments	2,500
Dec, 10 Paid Mr. Y	2,000
Dec, 17 Sold Goods for Cash	1,850
Dec, 20 Received from Mr. C	1,150
Dec, 21 Bought to Mr. S Goods for Cash	850
Dec, 23 Paid for office furniture	2,750

- | | | |
|---------|----------------------------|-------|
| Dec, 28 | Paid to Mr. P on account | 1,200 |
| | Who allowed us as discount | 100 |
| Dec, 29 | Paid for salaries | 1,900 |
| Dec, 30 | Paid for advertisements | 450 |
4. The Pass-Book of Mr. X showed a balance of Rs 2,03,300 on December 31st, 2018 but cheques passed for payment before December 31st, 2018 amounting Rs 54,500 had not been cashed. Two cheques of Rs 20,500 and Rs 1,050 were deposited into the bank on December 31st, 2018 but the Bank had given credit for the same in January. There was also a debit in the Pass-Book of Rs 2,500 in respect of a cheque disallowed on December 31st. Draw up a reconciliation statement as on December 31st, 2018 showing adjustments between the Pass-Book and the Cash-Book. (25)
5. Prepare a Trading and Profit & Loss Account from the following Trial Balance as at March 31st, 2019. Also prepare the Balance Sheet. (30)

Trial Balance as at March 31st, 2019

	Rs.	Rs.
Drawings Account	2,500	
Capital Account		28,000
Lease of Ware House	7,000	
Stock as on April 1 st , 2018	30,000	
Bills Receivable	3,000	
Sales		1,50,000
Mr. X Loan Account	4,000	
Purchases	80,000	
Creditors		45,000
Salaries & Wages	7,000	
Insurance	400	
Debtors	66,000	
Carriage Inwards	1,800	
Carriage Outwards	1,900	

Commission	1,700	
Interest	2,000	
Stationery & Printing	300	
Bills Payable		8,300
Returns Inwards	5,000	
Returns Outwards	2,000	
Trade Expenses	600	
Office Fixtures	2,000	
Cash in Office	500	
Cash at Bank	10,000	
Rent & Taxes	2,000	

The stock as on March 31st, 2019 was Rs 40,000, Rs 500 for Rent and Rs 1000 for Salaries were outstanding. Rs 200 were pre-paid in respect of Insurance. The Lease is to be written off by 10% and Office Fixture by 5%.

6. a) What do you understand by Depreciation. What are various methods of Depreciation? (8)
- b) What is a Sinking Fund and how does it differ from a Reserve Fund? (7)