INSTRUCTIONS

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 sheets 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. Draft a circular from Administrative Secretary, Finance Department, to the address of all the Administrative Departments for strict and timely implementation of various reform measures being implemented for bringing efficiency, streamlining and transparency in Government expenditure. (20)

2. Draft a D. O. from Administrative Secretary, Health & Medical Education Department to the address of Union Health Secretary demanding additional funds required to up-grade the existing health care system in the UT of J&K. (20)

3. Use the following words to make sentences; (10)
   
   i) Mutatis mutandis
   
   ii) Competent
   
   iii) Defacto
   
   iv) En masse
   
   v) Hand in glove
INSTRUCTIONS

i) Attempt any FIVE questions. All questions carry equal marks.

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ix) No blank page be left in between answer to various questions.
1. Describe the procedure for change in date of birth of an employee recorded in his service records?

2. Describe the manner in which the initial pay on promotion is granted.

3. What is charge allowance? How is it regulated? Elaborate with an example?

4. Define the procedure for calculation of joining time in case of leave intervening the joining? What are the conditions for extension of joining time?

5. Describe the procedure for sanction of GPF withdrawals with reference to current rules in vogue.

6. How are various records maintained relating to administration of the State Insurance Fund.

7. Differentiate between commuted leave and Leave not due? Under what circumstances can each of these be granted?
INSTRUCTIONS

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ix) No blank page be left in between answer to various questions.
1. Define the following:
   a) Book Transfer
   b) Deposit Works
   c) Re-appropriation
   d) Sub-Head
   e) Technical Sanction

2. Briefly describe the general principles and restrictions relating to government expenditure?

3. Enumerate the conditions to be observed while inviting tenders?

4. What is a Cash Book? What are the responsibilities of a disbursing officer viz-a-viz its verification?

5. What are the duties and responsibilities of a treasury officer?

6. Briefly describe the procedure for drawal of money from the treasuries?

7. Provide classification of the following as per the book “List of Major and Minor Heads”;
   I) Recovery of Income tax of Rs. 20,000 from Head Assistant posted in DC office Ramban.
   II) Receipt of Rs.1,000 as charges for conducting a bacteriological test at Government Medical College, Jammu.
   III) Payment of Interest of Rs.23.00 lakh on Loan under Central Plan Scheme by the Finance Department.
   IV) Purchase of seed for Rs.4.00 lakh by Director Agriculture, Kashmir.
   V) Purchase of land worth Rs.5.00 crore by Public Works Department for general purpose.

2(ACC)0-III
INSTRUCTIONS

i) Attempt any Five questions. All questions carry equal marks.

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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. Define the following giving suitable examples;
   i) Double entry
   ii) Debit and Credit
   iii) Nominal or Fictitious Accounts
   iv) Capital
   v) Insolvent

2. What is the procedure of Balancing Personal Account, what purpose does it serve?

3. How is Posting of Cash Book carried and how is it balanced?

4. What is a Bank Reconciliation Statement and why is it prepared?

5. How is Trial Balance prepared, provide an example of imaginary trial balance?

6. Define the following
   i) Narration
   ii) The Trading Account
   iii) Closing Entries
   iv) Floating Assets
   v) Consignment Expenses.