

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE
DIRECTORATES OF LABOUR, FACTORIES, -
EMPLOYMENT ETC.

May, 2013

ACCOUNTS - PAPER II (WITH BOOKS)

Time allowed : 3 Hours

Full Marks : 100

Pass Marks: 50

(Authority to be quoted in support of the answers)

1. Write a précis of the following passage, reducing it to about one third of its length with a suitable title.

The process of globalisation is an inevitable phenomenon in human history which has been bringing the world closer since the time of early trade and exploration, through the exchange of goods, products, information, jobs, knowledge and culture.

What is unique is the emergence of a modern form of globalisation in recent decades, aided by the pace and scope of global integration resulting from unmatched advancements and reduction in the cost of technology, communications, science, transport and industry.

Markets have become more interwoven and the production process has been made more efficient by the option to create 'world products,' i.e. products whose components are made in different locations around the world. Also, the ability to ship information and products easily and cheaply from one country to the next and to locate the manufacturing process where labour and work processes are less expensive has changed the pattern of production and consumption across the world.

India opened up the economy in the early nineties following a major crisis that led by a foreign exchange crunch that dragged the economy close to defaulting on loans. The response was a slew of Domestic and external sector policy measures partly prompted by the immediate needs and partly by the demand of the multilateral organisations. The new policy regime radically pushed forward in favour of a more open and market oriented economy.

P. T.O.

Major measures initiated as a part of the liberalisation and globalisation strategy in the early nineties included scrapping of the industrial licensing regime, reduction in the number of areas reserved for the public sector, amendment of the monopolies and the restrictive trade practices act, start of the privatisation programme, reduction in tariff rates and change over to market determined exchange rates.

Over the years there has been a steady liberalisation of the current account transactions, more and more sectors opened up for foreign direct investments and portfolio investments facilitating entry of foreign investors in telecom, roads, ports, airports, insurance and other major sectors.

Globalisation in the form of increased integration through trade and investment is an important reason why much progress has been made in reducing poverty and global inequality over recent decades. But it is not the only reason for this often unrecognised progress, good national policies, sound institutions and domestic political stability also matter.

Despite this progress, poverty remains one of the most serious international challenges we face up to 1.2 billion of the developing world 4.8 billion people still live in extreme poverty.

But the proportion of the world population living in poverty has been steadily declining and since 1980 the absolute number of poor people has stopped rising and appears to have fallen in recent years despite strong population growth in poor countries. If the proportion living in poverty had not fallen since 1987 alone a further 215 million people would be living in extreme poverty today.

India has to concentrate on five important areas or things to follow to achieve this goal. The areas like technological entrepreneurship, new business openings for small and medium enterprises, importance of quality management, new prospects in rural areas and privatisation of financial institutions. The manufacturing of technology and management of technology are two different significant areas in the country.

There will be new prospects in rural India. The growth of Indian economy very much depends upon rural participation in the global race. After implementing the new economic policy the role of villages got its own significance because of its unique outlook and branding methods. For example food processing and packaging are the one of the area where new entrepreneurs can enter into a big way. It may be organised in a collective way with the help of co-operatives to meet the global demand.

: 3 :

Understanding the current status of globalisation is necessary for setting course for future. For all nations to reap the full benefits of globalisation it is essential to create a level playing field. President Bush's recent proposal to eliminate all tariffs on all manufactured goods by 2015 will do it. In fact it may exacerbate the prevalent inequalities. According to this proposal, tariffs of 5% or less on all manufactured goods will be eliminated by 2005 and higher than 5% will be lowered to 8%. Starting 2010 the 8% tariffs will be lowered each year until they are eliminated by 2015.

(718 words)

(25 Marks)

2. (a) What are essential conditions governing expenditure from Public fund. (10 + 10)
- Ques 2 (a)* (b) What are the principles which are regarded as standards of high financial propriety.
3. (a) What are the payments admissible to a Government employee under suspension or deemed to have been placed under suspension by an order of the appointing authority? When such payment shall not be made. (10 + 10)
- Ques 3 (a)* (b) What mandatory recoveries and recoveries with the consent of the employee under suspension shall be made from the subsistence allowance. (10 + 10)
4. Describe briefly the provisions of the rules governing closing of monthly accounts by the Treasury Officer. (20)
5. Write short notes on (any three): (5 X 3)
- (i) Lien *SR 5(23) 9*
 - (ii) Contingent charges or Contingencies
 - (iii) Permanent advance
 - (iv) Dies- non *34(3), 170(3) 26*

X

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES OF
LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

November, 2013

ACCOUNTS PAPER- II

(WITH BOOKS EXCEPT Q.NO. 1)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

(Authority to be quoted in support of the answers, where necessary)

1. Write a précis of the following passage, reducing it to about one third of its length with a suitable title.

Telecom players may not get the opportunity of reservation, or automatic renewal of spectrum when their licenses come up for renewal.

The Telecom Commission in its meeting last week had re-affirmed the regulator's position on this, and the department of telecom (DoT) will now put forward the proposal before an empowered group of ministers.

Leading players Bharti Airtel and Vodafone - Whose licences come up for renewal in 2014 - will have to vacate the spectrum and get it back only through the competitive bidding route.

In a note prepared after the commission's meeting on November 6, the government said with respect to the renewal of spectrum in the 900MHz and 1800MHz bands the telecom watchdog Trai had "reiterated its earlier recommendation against any reservation or priority to renewal (of) licences. The Telecom Commission noted the same and decided the recommendation be placed before the EGOM".

Officials said the department felt an auction instead of reservation, or an automatic renewal, was more fair.

However, Airtel and Vodafone are expected to go to court if they are forced to give up their lucrative spectrum in the 900MHz band in Delhi, Mumbai and Calcutta.

Delhi and Mumbai have 22.2MHz each and Calcutta has 20.2MHz in the 900MHz band.

The telecom department has also decided to forward another recommendation which states that if any merger or acquisition happens before a three-year lock-in period, the new company will have to pay a fee based on the money paid for the sale or the merger.

This differs from the draft, M&A rule, recently released by the Telecom Commission, which had dropped the lock-in- clause.

Officials said the lock-ins would be scrapped for future deals. But those who were given spectrum in the past with a lock-in period will have to pay the fee. The provision had been brought to stop companies from buying spectrum at a fixed price from the government and then sell it.

"In case a merger or acquisition is proposed before the lock-in period of three-years, detailed guidelines may be evolved for levying a charge on the resultant entity based on the valuation of the transaction," said a note signed by the secretary of the Telecom Commission and additional secretary, department of telecom, and circulated to the Planning Commission, finance and industry ministries.

P.T.O.

Top telecom ministry officials said Sistema, Singtel (which holds 32 percent in Bharti Airtel), Vodafone and Telenor were believed to have been waiting for new M&A norms before committing fresh investment.

India expects to implement the new M&A norms soon, allowing firms to merge or buy out smaller players, provided the combined market share of the company does not exceed 50 per cent in a circle.

(25 Marks)

FR
321, 322, 323 } 2 (a) What are the responsibilities under the Constitution of India vested with the Finance Department of the Government and the Accountant General in preparation of Annual Budget Estimates?

FR
321, 330 } 2 (b) In which form should the Budget Estimates be presented to Legislature and what are the major classifications to be followed in preparation of budget ?

(10+10)

324 } 3 What are the principles laid down for the guidance of all officers who have to enter into contracts of agreement?

(20 marks)

4. What is meant by Deputation? What is the normal period of Deputation? Under what circumstances extension can be granted. What are the rules for overstay? What are the rules applicable for Deputation Duty Allowance.?

(20 Marks)

5. Write short notes on (any three)

- (a) Special casual leave - 52 WB & R / D.D.O
(b) Family pension - 651
(c) Standards of financial propriety - 35 WB & R
(d) Children education allowance.

(5 x 3)

Chargable

32

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

May, 2012 .

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

1. Write a precis of the following passage, reducing it to about one third of its length with a suitable title.

Corruption has been making headlines in recent years, with the arc lights of the media and the public blindingly focused on politicians, bureaucracy, the public sector and, more recently, on the defence services. Unfortunately, the cancer of corruption has steadily spread well beyond these, and is quite pervasive in the private sector too. Worse, while there are several constitutional and institutional bodies that have an oversight over public servants, the private sector relies entirely upon internal and statutory audits. Often, such audits are not conducted with the requisite diligence or competence. Uncomfortable findings are usually swept under the carpet and, at the most, concluded with the quiet departure of a few employees.

Private sector financial impropriety in the past was largely confined to low-ranking employees in the purchase department or to a few unscrupulous promoters. Purchasing misdeeds, while deplorable, rarely caused lasting damage to their employers. When unscrupulous promoters siphoned off funds of other shareholders and lenders, while it did make many quite wealthy, their greed led to their milking their companies to total or near total destruction.

In recent years, the lure of quick and more money has led to a very disturbing spread of the starched-collar crime. Corruption has moved to the so-called 'C' levels. With rapid changes in the composition of India's economy and in the way businesses are conceptualized and operated, it is no surprise that several new corrupt practices have found their way in the ecosystem of private enterprise.

For example, till a few years ago, corrupt practices would have been unimaginable in the human resources function. Unfortunately, with the new trend of hiring via specialized firms, even for the C-suites where the fee for a single successful placement could easily cross 50 lakh, and annual recruitment budgets touching several crores, it is no longer unusual to hear some whispers about cozy relationships between the HR departments and search and placement firms.

Real estate has long been one of the biggest creators of black money. Individual large companies, as they grow rapidly, routinely lease hundreds of thousands (or more) square feet of office, warehousing and sometime retail space every year. With multiple factors determining the pricing of such space, and very rapidly changing demand and supply dynamics, real-estate buying or leasing has become increasingly more opaque. Murmurs of large sums of money exchanging hands between property owners and brokers and those involved in the transaction from the lessor's side are accumulating.

Traditionally, most private enterprises had a relatively simple business model that started with manufacturing of some product, and then distribution and selling of the same to the end customers or consumers through its own, or largely its own, organization. Today, outsourcing can happen almost across every function ranging from product development and design, production, distribution, logistics, information technology deployment and sometime even marketing and promotion. Some of this outsourcing, such as buying of manufactured goods, can actually be worth as much as 50% or more of the entire turnover of the sourcing organization and, therefore, 'indiscretions' of merely a few percentage points on the purchase prices can translate into very large incentive for those engaged in this outsourcing. With increasingly larger allocations on advertising and below-the-line promotions, there is larger incentive to skim some off in connivance with some accommodating marketing and promotion agencies.

With more and more businesses seeking funding through relatively new (to India) channels such as private equity and various private funds, and such lenders having a somewhat higher appetite for lending compared to the traditional banking channels, there is some suspicion that a few fund managers may be tempted to privately earn their 'carry' right at the time of making their investment decision (at eyebrow-raising valuations).

In all such instances, even if these matters come to the knowledge of the board or the promoters / top leadership, the most common reaction is to quietly part with the concerned individual (or individuals) since most companies wish to avoid any public airing of such activity. Hence, while there are several examples of political and public servants being booked for corruption and many even jailed, there are few (if any) examples of much feted CEOs and other C-level occupants facing a similar fate.

If the private sector does not bite this bullet, and continues to shy away from a determined effort to bring fraudsters to justice, it would only be corroding the very foundations of its own profitability and, sometimes, threatening its own very existence.

(742 words)

25

2. ✓ Describe briefly the provisions of the rules governing closing of monthly accounts by the Treasury Officer. 10 20

3. ✓ What are the principles laid down for the guidance of all officers who have to enter into contracts or agreements. 10 20

4. ✓ (a) What are the provisions regarding with-holding of pension in cases of conviction or misconduct. 10
 (b) Explain the rights of the Governor to with-hold pension in certain cases. 10

5. Write short notes on (any three) :-

- ✓ (a) Dies-nom. 10
- ✓ (b) Permanent Advance. 10
- ✓ (c) Retiring Pension. 10
- ✓ (d) Combination of different kinds of leave. 10 5x3

277

24
14
12
22

134

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE
DIRECTORATES OF LABOUR, FACTORIES,
EMPLOYMENT, COMMERCIAL TAXES AND
AGRICULTURAL INCOME TAX

November, 2012

ACCOUNTS - PAPER-II
(WITH BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

(Authority to be Quoted in support of the answers)

Answer all questions.

1. Write a precis of the following passage, - reducing it to about one third of its length with a suitable title.

Science has conferred immense benefits on humanity. It has brought innumerable conveniences and gadgets that have eliminated drudgery and lightened the workload. It has brought countries and peoples together by shortening distances thus enhancing mobility. It has thrown a flood of light on the mysteries of universe. It has led to large scale production of goods, promoted education in various ways, provided wonderful treatment of diseases through inventions, thus prolonging tenure of life. In numerous ways, it is the moving spirit of modern society.

But the basic question is, whether science has made the life happier. The exponents of science argue that science has certainly made life less burdensome. Whether these conveniences and latest inventions have ensured happiness to people is quite another matter. Are individuals in advanced or backward countries now happier than their ancestors were in preceding centuries?

Today's individual is undeniably more sophisticated. He has wider knowledge of men and affairs of their own country and universe. Does wider knowledge and better awareness make us happy and full of joy?

Science encourages curiosity about everything; it prompts enquiry and questions all the dogmas of and traditional beliefs. The scientist is an analyst. It is distinctly creative and involves nature and its manifold activities and manifestations for the benefit of man. Science does not encourage satisfaction and contentment.

Although science has provided us a lot of amenities but it has definitely not encouraged feelings of compassion, sympathy and charity.

(135) Science has actually brought more benefits to men of means - those who have immense resources and can afford to pay for the conveniences and luxuries. The poor masses are benefited partially through the availability of electricity, modern methods of entertainment. But genuine happiness is quite another matter.

Science should always be used as a means of creation, of constructive activity and of amenities that bring solace to human soul. Instead, it tends to ruin what many generations have built after decades of earnest labour. Apart from the horrible effects of atomic weapons of various kinds, there is the grave danger of contamination of large areas of food and crops, which had to be destroyed to save human beings and cattle.

The argument that science does not promote human happiness well stands the test of close scrutiny. But there is no reason why the real spirit of science, of scientific enquiry and of the development of scientific spirit should be discouraged.

The pity is that, politicians and statesmen seek to attain glory and power through military victories not through nation building activities that would ensure human happiness. Science and technology are ultimately neutral factors in human affairs, equally capable of being utilized for good or evil. If humanity learns to make sensible use of science and all that it has brought us, there would be much happiness all around. 25

2. ~~pay~~ (a) When a Government servant is entitled to joining time? 10
 SR. ~~pay~~ (b) What is the admissibility of joining time period? 5

~~pay~~ (c) How the pay and allowances of a Government servant are regulated during joining time? 5

ER. ~~pay~~ (a) Write down the purposes for which a Government servant can be given advance by the Head of the Department for repayment of private loan. 10

~~pay~~ (b) Please state the details procedure of preservation, cancellation and destruction of sub-vouchers. 10

4. Describe briefly the provisions of the rules governing closing of monthly accounts by the Treasury Officer. 10 (TR) 20/13-14

5. Write short notes on the following : 20/13-14

(a) Leave not due. Rule 174

(b) Quarantine Leave. DDO's Manual 50 (WBPR, Rules)

(c) Principles to be followed in respect of standards of financial propriety.

Page - 12, Acts - I 5+5+5

(DDO's Manual 330)

W.D. DDO.

Rule 174
Act 5+5

(28)

**DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES OF
LABOUR, FACTORIES, EMPLOYMENT ETC.**

MAY-2011

ACCOUNTS-PAPER-II (WITH BOOKS)

Time Allowed: 3 Hours

Full Marks: 100

Pass Marks: 50

(Authority to be quoted in support of the answers)

1. Write a précis of the passage below, reducing it to about one third of its present length with a suitable title.

The centrally sponsored scheme for the Integrated Development of Small and Medium Towns (IDSMT) was launched in 1979-80. The objectives of the scheme were to improve infrastructure facilities for economic growth and employment and reduce migration of people belonging to rural and semi-urban areas to bigger cities for jobs; decentralise economic growth and employment opportunities taking advantage of the functional inter-linkages between village, towns and cities through a regional planning approach; promote resource generating schemes for urban local bodies to improve their ability to create infrastructure and to usher in necessary municipal reforms. Coverage of towns under the scheme has not been adequate with only 1058 towns out of 4656 small and medium towns having projects sanctioned in the two decades ending March, 2001. Out of 3870 projects spread over 541 small and medium towns approved during 1992-2001, only 812 projects were completed.

The implementation of the scheme was constrained by the following reasons:-

- land acquisition was the major problem,
- local bodies were reluctant to raise loans since they found it difficult to adhere to the terms of lending from financial institutions and since guarantees from State Government were not forthcoming;
- delay in release of central assistance along with State share to implementing agencies was also a major impediment in the progress of work;
- lack of technical staff in local bodies.

At the instance of the Planning commission, the Ministry of Urban Development undertook a survey of the scheme in 1999-2000. The Ministry found that with the present funding pattern, resources were too meagre to make a significant impact on the development of towns as envisaged. Only Rs.25-30 lakh reach each town per annum, since the Central Government released Rs.25-35 crore annually. However, the scheme covered 4656 towns. The project mix was also felt to be rigid and the towns were unable to follow it. They were also reluctant to raise institutional finance since repayment was difficult. However, the Ministry felt that the scheme should continue, since it is the only scheme for medium towns.

Out of the total Central and State releases and institutional finance of Rs.802.92 crore, Rs.671.42 crore was spent till March, 2001 on the projects approved since 1979-2001. Private sector participation was not forthcoming. The Ministry/State Government sanctioned and released funds without ensuring creation of Revolving Fund and State Urban or Municipal Development Fund. This resulted in failure to systematically channelise funds for infrastructure development.

(25) One of the main objectives of the scheme was to reduce the migration of people to urban areas. But the Ministry and the State Government neither maintained nor called for the required data to assess the achievement in this respect. However, with only 21 per cent of the sanctioned projects completed between 1992-93 and 2000-2001, one can safely infer that this scheme failed in its objective of preventing migration to urban areas. The Ministry also accepted that no specific study was carried out so far to quantify the number of persons stopped from migrating and that with limited funds and very limited coverage of towns it was difficult to achieve this objective. The parliamentary Standing Committee which considered demands for grants of the Ministry of Urban Development 2000-01 called for immediate review of the scheme while commenting on the Ministry's reply that it was not possible to state that scheme was successful in arresting migration to big cities.

The mid-term appraisal of the Ninth Five Year, carried out by the Planning Commission also found that the implementation of the scheme was not satisfactory. The areas of concern included timely completion of projects, non-augmentation of resources by urban local bodies for continued investment, non-creation or consolidation of Revolving Funds for tie-up of institutional finance etc.

Even in terms of another important objective of the scheme, namely, the extent of resource generation in the towns or local bodies, hardly 19.53 per cent of the expenditure incurred from the 8th plan onwards was raised as institutional finance. No resources for maintenance of the assets created in these projects were generated. The scheme has therefore, failed in achieving its objectives even after two decades of operation and incurring an expenditure of Rs.671.42 crore till 31st March, 2001.

The Ministry needs to activate its coordination and monitoring functions. It also needs to ensure that the Nodal Agencies meet all agreed prerequisites especially that of setting up of the Revolving Funds, before any funds are released to them. There is an obvious need to critically evaluate the implementation of the scheme so as to ensure achievement of envisaged objectives.

(750 Words) [25 Marks]

2. (a) Write down the purposes for which a government servant can be given advance by the head of the department for repayment of private loan.
- (b) Describe the provisions of incidence and payment of taxes on buildings other than residential buildings by government.
- (c) An Administrative Department authorized expenditure in anticipation of budget provision. Please offer comment.

[10+10+5]

3. (a) Enumerate the conditions prescribed for regulation of acceptance of fees by government employee.
- (b) What are the steps to be taken by the head of the department regarding remission of revenues?
- (C) Write down the classes of government employees who are exempted from producing medical certificate of fitness at the time of appointment.

[5+10+10]

4. (a) Please state the details procedure of preservation, cancellation & destruction of sub vouchers.
- (b) Write short notes on any two of the following:
 - (i) Dies-non
 - (ii) Fully vouched contingencies
 - (iii) Increment Certificate
 - (iv) Lien

[15+5 x 2]

130

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DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

November, 2011

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

(Authority to be quoted in support of the answers)

Answer all questions.

1. Write a precis of the following passage, reducing it to about one third of its length with a suitable title.

The earliest people of India about whom we know anything lived 4,000 to 5,000 years ago in the fertile valley of the river Indus. This is now in Pakistan. These people lived in the Indus valley for about 1,000 years. Then we hear no more of them; why, we do not know for certain. Possibly a great flood swept over their cities and drowned them; or more likely fierce enemies came down from the mountains and slew them and laid their cities in ruins. Whichever, happened, the dust of the desert and the mud of the river gradually moved over the ruins and buried them, until nothing was to be seen at all. For centuries no one knew they had ever existed. Then about 1920, when engineers were digging in the Indus Valley, they came on traces of buried cities. So archaeologists set to work, and bit by bit they cleared away the sand and silt and uncovered again all the remained of the ancient cities, the people and their possessions. Things which are buried in the sand are often preserved and archaeologists, by studying carefully all that they found, have been able to learn much about the ancient people of the Indus.

One of the cities of the Indus Valley is called Mohenjodaro, which means "mound of the dead". It was built of bricks. A high brick wall surrounded it to protect the people both from enemies and from floods. Inside there were wide straight streets and brick houses, many of two storeys or more. The houses were often built in a rectangle with a little garden in the middle. Even those of the poorer people had proper drains built in the thickness of the walls, and had a supply of running water; and the bigger houses had staircases, lavatories, and bathrooms. There were many public baths for those who did not have private ones, one of which was as big as large open-air swimming pool. There were temples and a shopping centre and granaries for storing safely the wheat and barley from the country.

In Mohenjodaro have been found a great many little square pieces of carved ivory or pottery, which were seals. Each person had his own seal, as important people in England used to have their own crests. There is a kind of writing on the seals which no one has yet found out how to read. Some day it will be discovered, and then we shall learn much more about these interesting people.

In the countryside, the peasants grew grain crops and kept domestic animals. They had dogs, poultry, goats, sheep and cattle and they were among the first people in the world to make carts with wheels, with which they could bring their crops into the cities pulled by the big humped bullocks, which are still important beasts of burden in India. They made tools with bronze and copper, metal fish-hooks, sickles and knives.

In these ancient times there were great forests in the Indus Valley. The people cut down the trees for building and also for stoking the kilns in which they baked their bricks. They cut down more and more trees without planting new ones until after many hundreds of years the forests had gone. Trees are needed both to hold the soil from being blown away and also to bring rain from the clouds. So the climate changed. The Indus Valley grew less fertile and the people became poorer. So we can imagine the people of Mohenjodaro did not bother to make their bricks so well or to repair their city walls against enemies or floods. They did not bother to have well trained soldiers. Then perhaps one terrible night some 3500 years ago disaster came to the people of Mohenjodaro, either by flood or by attack of an enemy. Their city was destroyed and the men, women and children were killed.

There were other cities in the Indus Valley especially another great city called Harappa on one of the branches of the river Indus. But none of them survived. All were buried in the sand.

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2. (a) What does the term "grants-in-aid, contributions, etc." include ? 5
- (b) What procedures are to be followed in making payment of salaries to teaching and non-teaching staff of aided non-Government Secondary Schools including Junior High Schools or Madrasahs ? 15
3. (a) What are the responsibilities under the Constitution of India vested with The Finance Department of the Government and the Accountant General in preparation of Annual Budget Estimates ? 10
- (b) In which form should the Budget Estimates be presented to Legislature and what are the major classifications to be followed in preparation of Budget ? 10
4. (a) What are the payments admissible to a government employee under suspension or deemed to have been placed under suspension by an order of the appointing authority ? When such payments shall not be made ? 10
- (b) What mandatory recoveries and recoveries with the consent of employee under suspension shall be made from the subsistence allowances ? 10
5. Write short notes on :-
 - (a) "Contingent charges" or "Contingencies".
 - (b) Permanent Advances.
 - (c) Local Fund. 5x3

✓ *John*

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

May, 2010

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Answer all questions.

(Authority to be quoted in support of the answers)

1. Make a precise brief of the following report not exceeding one third of the length with a suitable title.

Most ancient civilizations grew along the banks of rivers. Even today, millions of people all over the world live on the banks of rivers and depend on them for their survival. There has been a steady deterioration in the quality of water of Indian rivers over decades. India's fourteen major, 55 minor and several hundred small rivers receive millions of litres of sewage, industrial and agricultural wastes. Most of these rivers have been rendered to the level of sewage flowing drains. There are serious water quality problems in the cities, towns and villages using these waters. Water borne diseases are rampant, fisheries are on decline, and even cattle are not spared from the onslaught of pollution.

According to World Wide Fund for Nature (WWF) five rivers in Asia serving over 870 million people are among the most threatened in the world. The Ganges, Indus, Yangtze, Salween-Nu and Mekong-Lancang rivers make up half of the WWF's "top ten" most threatened river basins.

River Ganga (Ganges) of India has been held in high esteem since time immemorial and Hindus from all over the world cherish the idea of a holy dip in the river under the faith that by doing so they will get rid of their sins of life. More than 400 million people live along the Ganges River. It is the most important river of the country and beyond doubt is closely connected with the history of civilization as can be noticed from the location of the ancient cities of Hardwar, Prayag, Kashi and Patliputra on its bank. To millions of people it is sustainer of life through multitude of canal system and irrigation. Hundreds of the villages and even the big cities depend for their drinking water on this river. It is believed that the water of Ganga never decays even for months and years when water of other rivers and agencies begins to develop bacteria and fungi within a couple of days. This self purification characteristic of Ganga is the key to the holiness and sanctity of its water.

A number of investigations have been carried out on the physiochemical and biological characters of the Ganga. A series of papers reporting the results of studies carried out at during the period between March 1957 and March 1958, revealed that the values of the most of the parameters decreased during rainy season while no marked variation observed during winters and summers.

According to the systematic survey, the biological oxygen demand, i.e. B.O.D. varied from 5.3ppm (minimum) in winter to 16.0ppm (maximum) in summer. The chloride ranged between 9.2 and 12.7 ppm and the river was found to be alkaline in nature except in rainy season. It was concluded that tannery industry mushrooming in North India converted the Ganga River into a dumping ground. The tanning industry discharges different types of waste into the environment, primarily in the form of liquid effluents containing organic matters, chromium, sulphide ammonium and other salts. As per an estimate, about 80-90% of the tanneries use chromium as a tanning agent. Of this, the hides take up only 50-70%, while the rest is discharged

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX.

November, 2010

ACCOUNTS - PAPER II (WITH BOOKS)

Full Marks : 100
Pass Marks : 50

Time Allowed : 3 Hours

(Authority to be quoted in support of the answers)

- 1] Write a précis of the passage below, reducing it to about one-third of its present length.

No amount of improvement and reconstruction in education will bear much fruit if our schools and colleges are undermined by indiscipline. An impartial examination makes it clear that students and teachers alike need more of the spirit of discipline. If proper education is to be given, acts of indiscipline prevalent in our educational institutions have to be checked.

Indiscipline may take the shape of group indiscipline or individual indiscipline. Group indiscipline is the worse of the two. While as individual many of our students are as good as students elsewhere, the tendency to group indiscipline has increased in recent years. Many causes have led to this group became frequent, often necessitated by the political activities, which were launched against a foreign Government. While there may have been justification for such indiscipline under different political circumstances, we feel that there is no justification for such acts of indiscipline after attainment of independence. The democratic constitution which the country has adopted permits the redressing of grievances through democratic machinery. It would be against all principles of democracy if such acts of indiscipline were to continue.

The real purpose of education is to train youth to discharge the duties of citizenship properly. All other objectives are incidental. Discipline, therefore, should be the responsibility of parents, teachers, the general public and the authorities concerned. There are some positive factors promoting discipline. The Indian student's natural tendency is to be disciplined. It is only when forces act strongly on him that he may sometimes be led astray. He appreciates rules and is normally inclined to abide by them. Much can be done to encourage this trend in school and college life. Personal contact between teacher and pupil is essential. Emphasis is also to be laid on the role of the class teacher or tutorial guide in promoting general discipline and the welfare of the pupils. Further, a greater responsibility should devolve upon the students themselves in the maintenance of discipline. Nothing is more calculated to develop a proper sense of self-discipline and proper behaviour than their enforcement, not by any outside authority with any symbol of punishment but by the students themselves. They should choose their own representatives to see that proper codes of conduct are observed.

Another important method of bringing home to pupils thane value of discipline is through group games. It is on the playing fields that the virtue of playing the game for its own sake and the team spirit can be cultivated. Such extracurricular activities as Boy Scouts, Girl Guides, the National Cadet Corps, Junior Red Cross and Social Service activities will promote a proper spirit of discipline. The building up of a truly harmonious and united form of community life should be the endeavor of all progressive educational institutions.

How to create
group discipline

How to bring in
personal discipline

(27)

Besides these positive factors, certain negative factors also promote discipline. The discipline of the youth of any country depends upon the discipline that is exercised by the elders. It is a well-known fact that in all democracies, election time is a time of feverish activity not always conducted in the most healthy spirit; and the utilization by politicians of immature minds like students for purposes of electioneering campaigns, with or without slogans attached thereto, is not calculated to promote sound discipline among students. It should be considered an election offence for any member or party to utilize the services of pupils under the age of 17 in political or civic campaigns. Besides, while the educative value of leading politicians addressing our students from time to time may be readily admitted, the tendency often is for the leaders not to speak to the audience before them but to wider audience whose attention they wish to attract through the Press. It is not necessary that every speech made by a politician should be a political speech.

negative factors
- want discipline

Lastly, discipline among students can only be promoted if there is discipline among the staff. The teacher and the educational administrator should realize that their activities are all being watched by their pupils. To that extent, therefore, both in their personal conduct, they have to realize that there are limitations within which they must act for the best interests of education. Ultimately, it is the school or college atmosphere and the quality of the teachers there that ensure proper codes of conduct and discipline among our students.

(750 words)

Marks: 25

2. a) Define the procedures laid down for payment on quitting the service.
b) What are the procedures laid down for recovery arising from attachment orders and remittance to the court?
c) What are the principles to be followed in respect of Standards of financial propriety?

[5+10+5]

- 3] What is the maximum amount of study leave that can be granted to a Government servant? What are restrictions for grant of study leave? How is study leave in combination of other kinds of leave accounted for in the leave account of the Government servant?

[5+10+5]

- 4] Describe briefly the provisions of the rules governing closing of monthly accounts by the Treasury Officer.

[20]

- 5] Write short notes (any three).

- 1] Quarantine leave.
2] Combination of different kinds of leave
3] Muster Roll
4] Checks to be exercised by the controlling Officer on Traveling allowance bill.
5] Reduction to a lower grade or post:

[5x3]

X (2) ✓ J. D. Mills
54

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

May, 2009

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed: 3 Hours

Full Marks : 100
Pass Marks : 50

Answer all questions (Authority wherever applicable should be quoted).

1. Make a Precis of the following passage not exceeding one third of the length and suggest a suitable title.

Religions have helped greatly in the development of humanity. They have laid down values and standards and have pointed out principles for the guidance of human life. But with all the good they have done, they have also tried to imprison truth in set forms and dogmas, and encouraged ceremonials and practices which soon lose all their original meaning and become mere routine. While impressing upon man the awe and mystery of the unknown that surrounds him on all sides, they have discouraged him from trying to understand not only the unknown but what might come in the way of social effort. Instead of encouraging curiosity and thought, they have preached a philosophy of submission to nature, to established churches, to the prevailing social order, and to everything that is. The belief in a supernatural agency which ordains everything has led to a certain irresponsibility on the social plane, and emotion and sentimentality have taken the place of reasoned thought and inquiry. Religion, though it has undoubtedly brought comfort to innumerable human beings and stabilized society by its values, has checked the tendency to change and progress inherent in human society.

Philosophy has avoided many of these pitfalls and encouraged thought and inquiry. But it has usually lived in its ivory tower cut off from life and its day-to-day problems, concentrating on ultimate purposes and failing to link them with the life of man. Logic and reason were its guides and they took it far in many directions, but that logic was too much the product of the mind and unconcerned with fact.

Science ignored the ultimate purposes and looked at fact alone. It made the world jump forward with a leap, built up a glittering civilization, opened up innumerable avenues for the growth of knowledge, and added to the power of man to such an extent that for the first time it was possible to conceive that man could triumph over and shape his physical environment. Man became almost a geological force, changing the face of the planet earth chemically, physically, and in many other ways. Yet when this sorry scheme of things entirely seemed to be in his grasp, to mould it nearer to the heart's desire there was some essential lack and some vital element was missing. There was no knowledge of ultimate purposes and not even an understanding of the immediate purpose, for science had told us nothing about any purpose in life. Nor did man, so powerful in his control of nature, have the power to control himself, and the monster he had created ran amok. Perhaps new developments in biology, psychology and similar sciences, and the interpretation of biology and physics, may help man to understand and control himself more than he has done in the past. Or, before any such advances influence human life sufficiently, man may destroy the civilization he has built and have to start anew.

There is no visible limit to the advance of science, if it is given the chance to advance. Yet it may be that the scientific method of observation is not always applicable to all the varieties of human experience and cannot cross the uncharted ocean that surrounds us. With the help of philosophy it may go a little further and venture even on these high seas. And when both science and philosophy fail us, we shall have to rely on such other powers of apprehension as we may possess. For there appears to be a definite stopping place beyond which reason, as the mind is at present constituted, cannot go.

Realizing these limitations of reason and scientific method, we have still to hold on to them with all our strength, for without that firm basis and background we can have no grip on any kind of truth or reality. It is better to understand a part of truth and apply it to our lives, than to understand nothing at all and flounder helplessly in a vain attempt to pierce the mystery of existence. The applications of science are inevitable and unavoidable for all countries and peoples to-day. But something more than its application is necessary. It is the scientific approach, the adventurous and yet critical temper of science, the search for truth and new knowledge, the refusal to accept anything without testing and that the capacity to change previous conclusions in the face of new evidence, the reliance on observed fact and not on pre-conceived theory, the hard discipline of the mind - all this is necessary, not merely for the application of science but for life itself and the solution of its many problems.

25

- ✓ 2. What are the principles laid down for guidance of all officers when entering into Contracts. 3⁴
- ✓ 3. What are the Procedures for withdrawal of money from the Public Account. 4⁶
- ✓ 4. (a) What are the general principles for classification of transaction under "Advances Repayable and Suspense". 15 6¹ 4² 3¹ 5¹
- ✓ (b) What are the rules laid down for classification of Travelling Allowances. 15+5
- ✓ 5. Explain Lien. What are the rules laid down for retention of Lien, its suspension and termination. 20 15

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

November, 2009

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer all questions.

(Authority to be quoted in support of the answers)

1. Make a precis of the following passage not exceeding one third of its length and suggest a suitable title :

The banking sector reforms in India, initiated since 1992 in the 1st phase has provided necessary platform to the banking sector to operate on the basis of operational flexibility and functional autonomy, thereby enhancing efficiency, productivity and profitability. The reforms brought out structural changes in the financial sector, eased external constraints in their working, introduced transparency in reporting procedures, restructuring and recapitalisation of banks, and have increased the competitive element in the market. The salient features of these reforms include :

i) Phasing out of statutory pre-emption : The SLR requirements have been brought down from 38.5% to 25% and C.RR requirements from 7.5% to 5.75%.

ii) Deregulation of interest rates : All lending rates except for lending to small borrowers and a part of export finance have been deregulated. Interest on all deposits are determined by banks except on savings deposits.

iii) Capital adequacy : CRAR of 9% prescribed with effect from 31st March, 2000.

iv) Other prudential norms : Income recognition, asset classification and provisioning norms have been made applicable. The provisioning norms are more prudent, objective, transparent, uniform and designed to avoid subjectivity.

v) Debt Recovery Tribunals : 22 DRTs and 5 DRATs have already been set up and 7 more DRTs will be set up. Comprehensive amendments in the 'Act' have been made to make the provisions for adjudication, enforcement and recovery more effective.

vi) Transparency in financial statements : Banks have been advised to disclose certain key parameters such as CRAR, percentage of NPAs, provision for NPAs, net value of investment, return on assets, profit per employee and interest income as percentage to working funds.

vii) Entry of new private sector banks : 9 (nine) new private sector banks have been set up with a view to induce greater competition and for improving operational efficiency of the banking system.

viii) Functional autonomy : The minimum prescribed Government equity was brought to 51%. Nine nationalised banks raised Rs.2855 crores from the market during 1994-2001. Banks Boards have been given more powers in operational matters such as rationalisation of branches, credit delivery and recruitment of staff.

ix) Hiving off of regulatory and supervisory control :

Board for financial supervision was set up under the R.B.I. in 1994 bifurcating the regulatory and supervisory functions.

India has made significant progress in recent years by introducing modern payment media viz., smart/credit cards, electronic funds transfer, debit/credit clearing, e-banking etc.

The prudential norms, accounting and disclosure standards, risk management practices, etc. are keeping pace with global standards. The financial soundness and enduring supervisory practices as evident in our level of compliance with the Basle Committee's core principles for effective banking supervision have made our banking system resilient to shocks. The need for further refinements in our regulatory and supervisory practices has been recognised and steps taken by RBI to move towards the goal in a phased manner without destabilising the system. 25

2. What is "Extraordinary Leave" - limitations and grounds under which it can be granted/Sanctioned ? 20

3. Enumerate the procedure to be followed in order to obviate delay in final payment of Provident Fund accumulations to the subscriber on retirement/resignation/dismissal. 20

4. (a) Describe how the recoveries between two or more Governments be regulated in Government Accounts. 10
(b) What are the conditions for opening and operation of "Local Fund" ? 10

5. Write short notes on :-

- (a) Hill Compensatory Allowance.
(b) Overstayal of joining time - penalty there of.
(c) Advance of pay on transfer. 5x3

116

J. M. K.

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

May, 2008

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed: 3 Hours

Full Marks : 100
Pass Marks : 50

Answer all the questions

(Authority should be quoted in support of the answers)

1. Make a precis of the following passage not exceeding one third of the length and suggest a suitable title. 25

The accelerated irrigation benefits programme (AIBP) was launched by the Govt. of India during 1996-97 to provide loan assistance to the States for accelerating the implementation of major and multi-purpose irrigation projects costing more than Rs.1,000, Crore, which were beyond the resource capability of the States and to complete the ongoing major/medium irrigation projects, which were in an advanced stage of completion.

A large number of irrigation projects have spilled over from plan to plan mainly due to the financial constraints of the State Govts. Consequently, despite huge investment on these projects, our country has not been able to derive the anticipated benefits. There were 171 Major, 259 Medium and 72 Extension, Renovation and Modernisation (ERM) of ongoing irrigation projects in the country at various stages of construction at the end of VIII Plan (i.e. end of March, 1997) with spillover cost of Rs.75,690 Crore. In order to ensure that the amount invested in these projects is not futile, the Govt. of India conceived the AIBP in 1996 to provide financial assistance to the States to complete the ongoing projects so that the envisaged irrigation potential could be created.

The State Govts. prepare a preliminary report of the projects proposed to be taken up, after carrying out the necessary survey and investigation relating to the general data, inter-State and international aspects including geological investigation, construction and foundation material survey, hydrological and meteorological investigations etc., the requirement of water for drinking purposes, irrigation and other intended benefits, environmental and ecological aspects etc.

The DPRs are to be prepared by the State Govts. in accordance with the guidelines issued by M. WR/CWC and clearances relating to

environment, forest, R&R Plan etc. are to be appended with the DPR. In respect of major projects, the DPRs are to be submitted to CE(PAO), CWC and where medium projects are concerned, the proforma reports are to be submitted to regional offices of CWC. The CWC examines the DPRs with regard to basic planning, international and inter-State aspects, hydrology, irrigation, planning, storage, spillway capacity, cost assessment, benefit cost ratio etc. and where required, sends them to the Central Ground Water Board (CGWB), Central Soil & Material Research Station (CSMRS) and Union Ministry of Agriculture for appraisal.

Proposals received from the State Govts. for funding under AIBP are scrutinized by the CWC and if found viable, the CWC recommends the proposal to MoWR for sanction and release of funds under AIBP. The CWC is to maintain a record of all such releases projectwise and Statewise.

While the minor irrigation schemes were left out of AIBP initially, the minor irrigation schemes of the special category States and the KEK districts of Orissa have been provided Central Loan Assistance(CLA) under this programme since 1999-2000. In addition to CLA, grant component was introduced from April, 2004. The funding criteria was further relaxed in April, 2005 to include minor irrigation schemes of non special category States which have potential of irrigating more than 100 hectare, with preference to tribal and drought prone areas, which are predominantly inhabited by dalits and adivasis. In November, 2006, the Cabinet relaxed the criteria for funding further to include the major, medium and ERM irrigation projects with certain conditions.

The physical and financial progress of the projects being funded and executed under the AIBP is to be monitored by the CWC/MoWR and Ministry of Programme Implementation with emphasis on quality control. The monitoring visit and submission of status report is to be carried out by the CWC at least twice a year for the period ending March and September of the year. The release of subsequent instalments will be based on verification of physical and financial progress and the recommendations of the CWC to the satisfaction of the MoWR. The GOI is required to use remote sensing technology to monitor projects, specifically to gauge the irrigation potential created and the States are required to provide the relevant inputs to the GOI from time to time even after completion of the projects. The progress of minor irrigation schemes is to be monitored by the State Govts. through agencies independent of the construction agencies. These schemes are to be monitored periodically on sample basis by CWC and assessed against predetermined targets by the MoWR.

- 3
1. Explain Proforma Accounts. What are the Main Divisions of Govt. Accounts? 20
2. (a) Elucidate the procedure for Grant of advance in lieu of Leave Salary to a Govt. Servant. 10
- (b) What is the procedure for application, sanction and payment of Death Gratuity? 10
3. (a) State the provisions wherein a Department other than the Finance Department may sanction without the previous reference to the Finance Department any resappropriation within a Grant at their disposal. 10
- (b) What are the checks necessary to be applied by a Controlling Officer before signing or countersigning a travelling allowance bill? 10
4. Write short notes on any 3 (three) : 5x3
- (a) Contingent Register
 - (b) Adjustments by Transfer
 - (c) Next Below Rule
 - (d) Litigation Fund

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

November, 2008

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed: 3 Hours

Full Marks : 100

Pass Marks : 50

Answer all Questions.

Authority wherever applicable should be quoted in support of the answer.

1. Make a precise brief of the following TOI report not exceeding one-third of the length and suggest a suitable title.

25

Erosion is taking a heavy toll on the coastlines at Digha, Sankarpur and Mandernoni. In fact, the popular tourism destinations will soon be a thing of the past if authorities do not start protection work right now.

The dire warning comes from none other than the state environment department, which recently did a survey on environmental degradation in West Bengal's coastal zones.

Based on the survey, the State Coastal Zone Management Authority(CZMA) has already prepared a coastal protection plan for Digha and Sankarpur and is also working on a similar plan for Mandernoni and the Sunderbans.

Environment Secretary and CZMA chairman ML Meena said the management plan for the Digha-Sankarpur coastal zone has already been prepared and submitted to the Centre for approval. "We are now working on preparing a plan for the coastal zones of Mandernoni and the Sunderbans," Meena said. The Digha-Sankarpur Development Authority had earlier submitted a perspective management plan to the government for protecting the area's coastal zone.

Among the basic management plans that CZMA is framing to protect the coastal regions are development of a palliative structure with trees, sand and stones stretching across a considerable distance on the sea shore to prevent soil erosion. Eco-friendly industries, such as fishing and seafood production, will be given priority under the plan.

The plans also call for planting more mangrove-type trees in the coastal areas to restrict soil erosion and air pollution. To prevent auto emission, a serious threat to the ecosystem of the coastal area, the plan will seek to promote vehicles run on batteries or solar energy.

According to the environment department's survey, tourism is the main contributor to the economy of the coastal zones. The beaches of Digha, Sankarpur and other coasts attract a large number of tourists each year. Digha alone attracts around 1.5 million tourists every year.

Sankarpur, which lies 10 km away, was initially a fish landing and trading centre. Tourists hardly went there. But recent activities, such as developing Sankarpur as a second tourist resort near Digha, has led to unplanned growth, hampering the coastal ecosystem. Increased tourism activities are resulting in beaches being littered with garbage, much of which is not bio-degradable. The same is true for Mandernoni, too.

With an increasing number of tourists flocking to these beaches, other necessary tourism infrastructure, such as hotels and roads, have increased and more beachside small hotels and shops have sprung up, which have a direct impact on the environment. This is resulting in coastal erosion, loss of biodiversity and imbalance in the eco-system.(468 words approx.).

1. (a) What are the checks necessary to be applied by a controlling officer before signing or countersigning a travelling allowance bill? *120 153*
(b) Describe the guiding principles laid down for entering into contracts *10+10* *120 359*
2. (a) What are the general conditions of admissibility of Transfer Travelling Allowance? *120 254*
(b) What are the basic principles for compulsory retirement of a Government servant? *120 356* *65* *8+7*
3. Describe the rules governing the standard of Financial propriety. *120 589* *20*
4. Describe the rules governing the purchase of stores. *120 P. 320* *20*

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

May, 2007

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer all the questions.

Authority should be quoted in support of the answers.

- Q. 1. Make a precis of the following passage not exceeding one-third of the length and suggest a suitable title.

The National Rural Employment Guarantee Act (NREGA) is a major step towards pro-poor growth. It has been variously described as path-breaking, as a landmark, and a momentous initiative. It is all of these and more, not only because of its scale and reach, but also because it guarantees employment as a right to all, willing to participate. At the same time, it has the potential to boost the rural economy by creating productive assets and skills. Because it has buy-in across the political spectrum it will be possible to implement it widely. Speed and transparent implementation have also been promised, and herein lies the biggest challenge.

While India's NREGA is unique in its right-based approach, some of the challenges that other countries have faced in implementing similar initiatives can be useful. We know that the Maharashtra Employment Guarantee Scheme has valuable lessons. Further insights are possible from understanding experience in South Africa, Argentina and Bangladesh. The Bangladesh schemes have achieved a good level of efficiency, effectiveness and equity through decentralised and participatory approaches. These approaches have involved NGOs, community-based organisations and local government institutions.

There has been some discussion on the importance of creating durable assets of reasonable quality and the need to involve local communities in planning, design, implementation and monitoring of these public works. Labour-intensive public works schemes have shown successful results in terms of sustainability and utility of public works created for the local population and in boosting the rural economy. In South Africa, some employment programmes created infrastructure which improved the quality of life of the community such as water drainage projects which prevent annual hazards caused by flood waters.

To contribute to sustainable poverty reduction it is also important to focus on the transfer of relevant and marketable skills and useful work experience to programme participants. Several countries have made skill development a compulsory criterion in the EGS design. Although this feature is not mandated through the NREGA, integrating skill transfer and training into the design of schemes at the state level will be a valuable opportunity to ensure sustainability of their impact on the poor.

Collaboration with the private sector in imparting skill-training could also be useful approach and coordination between government, private sector and NGOs can help with identification of alternate employment once employment under public works is over.

In South Africa, the social sector plan under the expanded public works programme accredits training and links it to employment opportunities once the programme is over.

P.T.O.

- ① Treasury Rule
- ② Finance Rule
- ③ NB Govt Accounting Rule 1990 [Pasupati Ghosh]
- ④ WBSR

(113) X
In Argentina, employment in public works programmes goes beyond employment generation and has been made conditional on enrolment in adult literacy classes, children's attendance in school and even immunization for children, in order to achieve other long-term impacts.

Gender considerations have been integrated in NREGA and there is a strong commitment to ensure that benefits reach both men and women. However, women's involvement and their inputs are equally critical in the selection, design and implementation processes of the programmes.

Women's participation will depend on the timing of work, its location, provision of child care, the nature of the work and the manner in which information on work available is shared with women. For women-headed households these are critical concerns. Provision of additional facilities that make the life of women easier can also affect participation as was the case in the Rural Maintenance Programme in Bangladesh, which provided year-round work for women, set up bank accounts and provided them with access to formal financial institutions.

In conclusion, the following will be important for an effective and efficient employment guarantee programme :

- (i) Strengthen institutional capacity for designing and implementing programmes at the central and local government levels.
- (ii) Improve co-ordination between local government and ministries and within ministries.
- (iii) Appropriate selection of projects with appropriate pro-poor targeting.
- (iv) Creation of sustainable and relevant assets with the participation of the local population.
- (v) Transfer of relevant and marketable skills, and integrating the concerns of women into project design.

Lessons learnt from national and international experience can be integrated in the design of schemes at the state level in India to ensure they are pro-poor, pro-women and boost economic growth. 25

2. Bring out a list of common irregularities or defects habitually found in voucher and receipts submitted for audit. 561 867 20

3. What are the classification of Government Accounts? 20

4. What are the standards of Financial Propriety to be observed by Government Office incurring expenditure from Public Fund? 20

5. Define & Distinguish between : 5+5+5

- (a) Fee & Honorarium
- (b) Pay & Substantive Pay. 35 41 18
- (c) Apprentice and Probationer. 32

W
Gates

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

54

November, 2007

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer all the questions.

(Authority should be quoted in support of the answers)

1. Make a precis of the following passage not exceeding one-third of the length and suggest a suitable title. (25)

Reproductive tract infection (RTI) including sexually transmitted diseases (STD) are increasingly recognized as a major cause of morbidity in India. The importance of the control of RTI has increased with the introduction of the HIV/AIDS epidemic in the country. The risk of becoming HIV infected after a single sexual exposure is increased 10-30 fold in the presence of a genital ulcer. Thus more attention has begun to be focused on STD prevention and care as a means to HIV prevention.

Awareness, which can lead to attitudinal and behavioural change in individual and society towards safe sexual and other health practices, is the only weapon today against HIV/AIDS. Early diagnosis and effective treatment of RTI/STD can significantly reduce the transmission of HIV. The Family Health Awareness Campaign is an effort to address some of the key issues related to reproductive health in the community, especially in the rural areas and other marginalized populations. It is a strategy through which target population is sensitized towards these problems and all efforts are being made for early detection and treatment of RTI/STD by full involvement of the community.

The overall objective of the campaign is to contain the spread of Reproductive tract infections including sexually transmitted diseases and HIV/AIDS.

The specific objectives are --

1. To raise awareness on RTI/STD and HIV/AIDS in rural areas and other vulnerable groups of the population.
2. To encourage health seeking behaviour in the general population for RTI/STD.
3. To make people aware about the services available in the Public health system for the management of RTI/STD.
4. To facilitate early detection and prompt treatment of RTI/STD by mainstreaming the program.
5. To implement a focused IEC strategy for the male population.

P.T.O.

(15)

Grill

The strategy includes –

- o Effective Intersectoral Co-ordination by establishment of steering and mass media co-ordination committees at Central, State and District levels under the Union Health Minister, Chief Secretary and District Magistrates respectively with the objective to forge co-ordination amongst public, private and voluntary sector.
- o Mass Awareness and Social Mobilization through house to house contact by health workers prior to the observance of FIMAC. The objective of the house hold contact is to inform target group in age range of 15-49 years about reproductive health problems, facilities available for treatment and ways and means to prevent sexually transmitted infections. It is proposed to have sensitization workshops for community opinion leaders, NGOs and representative of panchayats at district and block levels to seek their active participation in this campaign.
- o Capacity building in management of STD by conducting massive training program in all the identified districts for the training of paramedical workers.
- o Procurement and supply of STD drugs to each PHC to treat patients with STD and for the effective partner management and follow up.
- o Holding camps in each village during campaign for male and female target groups which will be attended by male and female health workers separately and assisted by community volunteers.
- o Monitoring and evaluation through supervisory visits by central and state level observers and concurrent evaluation.
- o Process and impact evaluation by India Clinical Epidemiology Network (INCLEN), AIIMS based professional organization.

A pilot round of this campaign was observed from 26th April to 1st May 1999 in 100 districts across the country. The outcome of the pilot phase was encouraging. Gaps in the implementation of the program were analyzed in detail to make it more effective. The second round of the campaign was launched in 265 districts during 1st to 15th December 1999. This campaign was observed by all the states/UTs except Jammu & Kashmir and Orissa, because of their internal problems. About 175 million people were identified in the target age group of 15-49 years. Of these, 45 million (25.6%) attended the village level camps organized for awareness. The number of persons referred to PHCs/CHCs were 1.7 million and one million were treated. The turnout of females was very good (77.7%) as compared to male attendance (22.3%) for RTI/STD syndrome management. Encouraged with the response of the previous rounds, it was decided to conduct this campaign twice a year.

2. Describe the guiding principles laid down for entering into contracts or agreements.

(20)

3. (a) What are the general instructions to be observed regarding preparation and form of bill?

(15)

(b) Describe the responsibilities of Controlling officer towards contingent bill

(5)

4. Describe the conditions and circumstances in which Extraordinary leave can be granted to a Government servant.

(20)

5. Write short notes on :

(a) Revival of suspended lien.

(b) Journal and Ledger.

(c) Stock Accounts

(5x3)

X

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

November, 2010

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

(Authority to be quoted in support of the answers)

11. Write a précis of the passage below, reducing it to about one-third of its present length.

No amount of improvement and reconstruction in education will bear much fruit if our schools and colleges are undermined by indiscipline. An impartial examination makes it clear that students and teachers alike need more of the spirit of discipline. If proper education is to be given, acts of indiscipline prevalent in our educational institutions have to be checked.

Indiscipline may take the shape of group indiscipline or individual indiscipline. Group indiscipline is the worse of the two. While as individual many of our students are as good as students elsewhere, the tendency to group indiscipline has increased in recent years. Many causes have led to this group became frequent, often necessitated by the political activities, which were launched against a foreign Government. While there may have been justification for such indiscipline under different political circumstances, we feel that there is no justification for such acts of indiscipline after attainment of independence. The democratic constitution which the country has adopted permits the redressing of grievances through democratic machinery. It would be against all principles of democracy if such acts of indiscipline were to continue.

The real purpose of education is to train youth to discharge the duties of citizenship properly. All other objectives are incidental. Discipline, therefore, should be the responsibility of parents, teachers, the general public and the authorities concerned. There are some positive factors promoting discipline. The Indian student's natural tendency is to be disciplined. It is only when forces act strongly on him that he may sometimes be led astray. He appreciates rules and is normally inclined to abide by them. Much can be done to encourage this trend in school and college life. Personal contact between teacher and pupil is essential. Emphasis is also to be laid on the role of the class teacher or tutorial guide in promoting general discipline and the welfare of the pupils. Further, a greater responsibility should devolve upon the students themselves in the maintenance of discipline. Nothing is more calculated to develop a proper sense of self-discipline and proper behaviour than their enforcement, not by any outside authority with any symbol of punishment but by the students themselves. They should choose their own representatives to see that proper codes of conduct are observed.

Another important method of bringing home to pupils thane value of discipline is through group games. It is on the playing fields that the virtue of playing the game for its own sake and the team spirit can be cultivated. Such extracurricular activities as Boy Scouts, Girl Guides, the National Cadet Corps, Junior Red Cross and Social Service activities will promote a proper spirit of discipline. The building up of a truly harmonious and united form of community life should be the endeavor of all progressive educational institutions.

Besides these positive factors, certain negative factors also promote discipline. The discipline of the youth of any country depends upon the discipline that is exercised by the elders. It is a well-known fact that in all democracies, election time is a time of feverish activity not always conducted in the most healthy spirit, and the utilization by politicians of immature minds like students for purposes of electioneering campaigns, with or without slogans attached thereto, is not calculated to promote sound discipline among students. It should be considered an election offence for any member or party to utilize the services of pupils under the age of 17 in political or civic campaigns. Besides, while the educative value of leading politicians addressing our students from time to time may be readily admitted, the tendency often is for the leaders not to speak to the audience before them but to wider audience whose attention they wish to attract through the Press. It is not necessary that every speech made by a politician should be a political speech

Lastly, discipline among students can only be promoted if there is discipline among the staff. The teacher and the educational administrator should realize that their activities are all being watched by their pupils. To that extent, therefore, both in their personal conduct, they have to realize that there are limitations within which they must act for the best interests of education. Ultimately, it is the school or college atmosphere and the quality of the teachers there that ensure proper codes of conduct and discipline among our students.

(750 words)

Marks: 25

Rule 420
Pq 266 WB FR

2. a) Define the procedures laid down for payment on quitting the service. Pq 266 WB FR
b) What are the procedures laid down for recovery arising from attachment orders and remittance to the court? Pq 62-63 WBTR
c) What are the principles to be followed in respect of Standards of financial propriety? Pq 22-23 FR

[5+10+5]

- 3) What is the maximum amount of study leave that can be granted to a Government servant? What are restrictions for grant of study leave? How is study leave in combination of other kinds of leave accounted for in the leave account of the Government servant? RL 197 WB SR

[5+10+5]

- 4) Describe briefly the provisions of the rules governing closing of monthly accounts by the Treasury Officer. 17-19, 19-20 WBTR

[20]

- 5) Write short notes (any three).

WB SR 4) Quarantine leave: RL 198

WB SR 2) Combination of different kinds of leave RL 167

3) Muster Roll DDO manual 339 Pq

4) Checks to be exercised by the controlling Officer on Traveling allowance bill.

5) Reduction to a lower grade or post:

[5x3]

X

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

November, 2010

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

(Authority to be quoted in support of the answers)

11 Write a précis of the passage below, reducing it to about one-third of its present length.

No amount of improvement and reconstruction in education will bear much fruit if our schools and colleges are undermined by indiscipline. An impartial examination makes it clear that students and teachers alike need more of the spirit of discipline. If proper education is to be given, acts of indiscipline prevalent in our educational institutions have to be checked.

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X

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(750 words)

Marks: 25

rule 420

Pg 266 WB FR

- ✓ 2 a) Define the procedures laid down for payment on quitting the service. Pg 266 WB FR
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[5+10+5]

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[5x3]

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
AND AGRICULTURAL INCOME TAX

May, 2009

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed: 3 Hours

Full Marks : 100
Pass Marks : 50

Answer all questions (Authority wherever applicable should be quoted).

1. Make a Precis of the following passage not exceeding one third of the length and suggest a suitable title.

Religions have helped greatly in the development of humanity. They have laid down values and standards and have pointed out principles for the guidance of human life. But with all the good they have done, they have also tried to imprison truth in set forms and dogmas, and encouraged ceremonials and practices which soon lose all their original meaning and become mere routine. While impressing upon man the awe and mystery of the unknown that surrounds him on all sides, they have discouraged him from trying to understand not only the unknown but what might come in the way of social effort. Instead of encouraging curiosity and thought, they have preached a philosophy of submission to nature, to established churches, to the prevailing social order, and to everything that is. The belief in a supernatural agency which ordains everything has led to a certain irresponsibility on the social plane, and emotion and sentimentality have taken the place of reasoned thought and inquiry. Religion, though it has undoubtedly brought comfort to innumerable human beings and stabilized society by its values, has checked the tendency to change and progress inherent in human society.

Philosophy has avoided many of these pitfalls and encouraged thought and inquiry. But it has usually lived in its ivory tower cut off from life and its day-to-day problems, concentrating on ultimate purposes and failing to link them with the life of man. Logic and reason were its guides and they took it far in many directions, but that logic was too much the product of the mind and unconcerned with fact.

Science ignored the ultimate purposes and looked at fact alone. It made the world jump forward with a leap, built up a glittering civilization, opened up innumerable avenues for the growth of knowledge, and added to the power of man to such an extent that for the first time it was possible to conceive that man could triumph over and shape his physical environment. Man became almost a geological force, changing the face of the planet earth chemically, physically, and in many other ways. Yet when this sorry scheme of things entirely seemed to be in his grasp, to mould it nearer to the heart's desire there was some essential lack and some vital element was missing. There was no knowledge of ultimate purposes and not even an understanding of the immediate purpose, for science had told us nothing about any purpose in life. Nor did man, so powerful in his control of nature, have the power to control himself, and the monster he had created ran amok. Perhaps new developments in biology, psychology and similar sciences, and the interpretation of biology and physics, may help man to understand and control himself more than he has done in the past. Or, before any such advances influence human life sufficiently, man may destroy the civilization he has built and have to start anew.

There is no visible limit to the advance of science, if it is given the chance to advance. Yet it may be that the scientific method of observation is not always applicable to all the varieties of human experience and cannot cross the uncharted ocean that surrounds us. With the help of philosophy it may go a little further and venture even on these high seas. And when both science and philosophy fail us, we shall have to rely on such other powers of apprehension as we may possess. For there appears to be a definite stopping place beyond which reason, as the mind is at present constituted, cannot go.

Realizing these limitations of reason and scientific method, we have still to hold on to them with all our strength, for without that firm basis and background we can have no grip on any kind of truth or reality. It is better to understand a part of truth and apply it to our lives, than to understand nothing at all and flounder helplessly in a vain attempt to pierce the mystery of existence. The applications of science are inevitable and unavoidable for all countries and peoples to-day. But something more than its application is necessary. It is the scientific approach, the adventurous and yet critical temper of science, the search for truth and new knowledge, the refusal to accept anything without testing and that the capacity to change previous conclusions in the face of new evidence, the reliance on observed fact and not on pre-conceived theory, the hard discipline of the mind - all this is necessary, not merely for the application of science but for life itself and the solution of its many problems.

25

- ✓ 2. What are the principles laid down for guidance of all officers when entering into Contracts. ^{3⁴} 20
- ✓ 3. What are the Procedures for withdrawal of money from the Public Account. ⁴⁶² 15 ⁶⁰¹
- ✓ 4. (a) What are the general principles for classification of transaction under "Advances Repayable and Suspense". ^{4³4}
- ✓ (b) What are the rules laid down for classification of Travelling Allowances. ^{4³3} 15+5
- ✓ 5. Explain Lien. What are the rules laid down for retention of Lien, its suspension and termination. ¹⁰ 20

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
 OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL TAXES
 AND AGRICULTURAL INCOME TAX

May, 2007

ACCOUNTS - PAPER II (WITH BOOKS)

Time Allowed : 3 Hours

Full Marks : 100
 Pass Marks : 50

Answer all the questions.

Authority should be quoted in support of the answers.

1. Make a precis of the following passage not exceeding one-third of the length and suggest a suitable title.

The National Rural Employment Guarantee Act (NREGA) is a major step towards pro-poor growth. It has been variously described as path-breaking, as a landmark, and a momentous initiative. It is all of these and more, not only because of its scale and reach, but also because it guarantees employment as a right to all, willing to participate. At the same time, it has the potential to boost the rural economy by creating productive assets and skills. Because it has buy-in across the political spectrum it will be possible to implement it widely. Speed and transparent implementation have also been promised, and herein lies the biggest challenge.

While India's NREGA is unique in its right-based approach, some of the challenges that other countries have faced in implementing similar initiatives can be useful. We know that the Maharashtra Employment Guarantee Scheme has valuable lessons. Further insights are possible from understanding experience in South Africa, Argentina and Bangladesh. The Bangladesh schemes have achieved a good level of efficiency, effectiveness and equity through decentralised and participatory approaches. These approaches have involved NGOs, community-based organisations and local government institutions.

There has been some discussion on the importance of creating durable assets of reasonable quality and the need to involve local communities in planning, design, implementation and monitoring of these public works. Labour-intensive public works schemes have shown successful results in terms of sustainability and utility of public works created for the local population and in boosting the rural economy. In South Africa, some employment programmes created infrastructure which improved the quality of life of the community such as water drainage projects which prevent annual hazards caused by flood waters.

To contribute to sustainable poverty reduction it is also important to focus on the transfer of relevant and marketable skills and useful work experience to programme participants. Several countries have made skill development a compulsory criterion in the EGS design. Although this feature is not mandated through the NREGA, integrating skill transfer and training into the design of schemes at the state level will be a valuable opportunity to ensure sustainability of their impact on the poor.

Collaboration with the private sector in imparting skill-training could also be useful approach and coordination between government, private sector and NGOs can help with identification of alternate employment once employment under public works is over.

In South Africa, the social sector plan under the expanded public works programme accredits training and links it to employment opportunities once the programme is over.

In Argentina, employment in public works programmes goes beyond employment generation and has been made conditional on enrolment in adult literacy classes, children's attendance in school and even immunization for children, in order to achieve other long-term impacts.

Gender considerations have been integrated in NREGA and there is a strong commitment to ensure that benefits reach both men and women. However, women's involvement and their inputs are equally critical in the selection, design and implementation processes of the programmes.

Women's participation will depend on the timing of work, its location, provision of child care, the nature of the work and the manner in which information on work available is shared with women. For women-headed households these are critical concerns. Provision of additional facilities that make the life of women easier can also affect participation as was the case in the Rural Maintenance Programme in Bangladesh, which provided year-round work for women, set up bank accounts and provided them with access to formal financial institutions.

In conclusion, the following will be important for an effective and efficient employment guarantee programme :

- (i) Strengthen institutional capacity for designing and implementing programmes at the central and local government levels.
- (ii) Improve co-ordination between local government and ministries and within ministries.
- (iii) Appropriate selection of projects with appropriate pro-poor targeting.
- (iv) Creation of sustainable and relevant assets with the participation of the local population.
- (v) Transfer of relevant and marketable skills, and integrating the concerns of women into project design.

Lessons learnt from national and international experience can be integrated in the design of schemes at the state level in India to ensure they are pro-poor, pro-women and boost economic growth. 25

- 2. Bring out a list of common irregularities or defects habitually found in voucher and receipts submitted for audit. 20
- 3. What are the classification of Government Accounts? 20
- 4. What are the standards of Financial Propriety to be observed by Government Office incurring expenditure from Public Fund? 20
- 5. Define & Distinguish between :
 - (a) Fee & Honorarium
 - (b) Pay & Substantive Pay.
 - (c) Apprentice and Probationer. 5+5+5

DEPARTMENTAL EXAMINATION FOR OFFICERS OF
THE DIRECTORATE OF COMMERCIAL TAXES

NOVEMBER, 2006

LAW - PAPER II (GENERAL AND MERCANTILE LAW)
(WITH BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Answer any five questions.

1. (a) Examine the legal position of (i) minor promisor →
(ii) minor agent. → P- 288/53
- (b) A applies to a banker for a loan at a time when there is stringency in the money market. The banker declines to make the loan except at an unusually high rate of interest. A accepts the loan on this term. Is contract induced by undue influence? Give reason.
- (c) Discuss the effect when time is the essence of a contract and when it is not. P- 111
- (d) What happens to a contract where both the parties to it are under a mistake as to a matter of fact essential to the agreement? P- 7 7+3+7+3
2. (a) Distinguish between a condition and a warranty. - P- 210.
- (b) A purchases a car from B and uses it for some time. It turns out that the car sold by B to A was a stolen one and had to be returned to the rightful owner. A brings action against B for the return of the price. Will he succeed? Give reason. P- 213
- (c) What are the rules laid down in the Sale of Goods Act for ascertaining the intention of parties as to the time at which the property in the goods is to pass to the buyer? - 211-212
- (d) A, a jeweller, was entrusted with a diamond by P with instructions that A should obtain offer for it, and if any such was approved by P, A should sell it to the offeror. Acting contrary to P's instructions A sold the diamond to S who bought it in good faith. Thereafter A absconded with the price money. Can P recover the diamond from S? Give reason for your answer. 7+3+7+3
3. (a) Although sharing of profit is an essential element of partnership, it is not the sole test. Comment. P- 270.
- (b) A and B are co-owners of a house. They let it to a paying guest. They divide the net rent between them. Do A and B constitute partnership? Give reason. P- 152.
- (c) A and B are partners in a stationery business. A orders in the firm's name and on the firm's letterhead to be supplied with two bags of wheat at his residence. Is the firm liable to pay the debt? Give reason. P- 265
- (d) A. and B are partners in a business, the term having been agreed at 10 years. After 3 years A is convicted of travelling on a railway without a ticket with intent to defraud. Will the court dissolve the firm on the application of B before the expiry of the term? Give reason for your answer. P- Guilt of A - 279. 8+4+4+4

4. (a) What facts need be proved to establish that a person has fabricated false evidence?
- (b) Where a man in obedience to a summons attended a Magistrate's court at 10 A.M., but finding the Magistrate not present at the time mentioned in the summons, departed without waiting for a reasonable time. State what offence, if any, committed by him under provisions of the Indian Penal Code.
- (c) A person chaining from within the door of the house at the approach of an official charged with execution of a warrant to attach his moveable property. Has he committed any offence u/s 186 IPC for having obstructed public servant in discharge of public function? Give reason for your answer.
- (d) Can an IAS Officer working on deputation as General Manager in a co-operative society (Super Bazar) which is registered under a state Act, namely Co-operative Societies Act, be regarded as public servant? What would be the position if subsequently he becomes posted as Managing Director of State Financial Corporation established under a State Act? 8+4+4+4
5. Describe the procedure laid down in the Cr. P.C. for dealing an application made to a court in relation to offences mentioned in clause (b) of sub section (1) of section 195 Cr. P.C. and committed in or in relation to that court. 20
6. Discuss briefly doctrine of estoppel citing illustration drawn from the Indian Evidence Act. 20
7. (a) How assets realized in execution of a certificate shall be disposed of?
- (b) Does the certificate cease to be in force by reason of the death of the certificate holder? Discuss the course of action to be adopted by Certificate Officer on the death of certificate debtor when the certificate has not been fully satisfactory. 10+10

6. 7-9
115 117

117

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE DIRECTORATES
OF LABOUR, FACTORIES, EMPLOYMENT, COMMERCIAL
TAXES AND AGRICULTURAL INCOME TAX

May, 2014

ACCOUNTS-PAPER-II (WITH BOOKS EXCEPT Q.NO. 1)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

(Authority to be quoted in support of the answers)

1. Write a Precis of the following passage, reducing it to about one third of its length with a suitable title.

45 x 8
= 360
- 150 $\frac{1}{3}$
= 150

Radical reform of urban infrastructure is necessary if India's towns and cities are to contribute maximally to the country's economic growth. Traditional dependency on unreliable flows of public funds to finance piecemeal projects consistently fails to bridge the urban infrastructure gap.

Urban populations, especially the poor, spend significant portions of their time and income coping with the health and financial costs of poor service, depriving themselves of their full economic, social and civic potential.

Water and sanitation are local issues with predominantly local solutions, but failure to tackle them successfully can have regional and national implications. Reforms must be properly sequenced and managed, applying key lesson from reforms in other sectors. The private sector has a positive role to play in this process.

(A clearly articulated State urban water supply and sanitation institutional and policy framework, underpinned by enabling laws and a realistic implementation plan, would permit systematic reform and help insulate reforms from the vagaries of the political process. Implementation should be supported by necessary incentives, instruments and assistance to fulfil both social and economic dimensions of water and sanitation services. (A publicly endorsed policy framework that embraces private sector participation would provide a broad mandate for systematic reform.)

All forms of private sector participation, ranging from simple service and management contracts to increasingly complex performance based management contracts, asset leases, affermages (articles of association), concessions and asset divestitures, involving a partnership between the Government and the private sector. However, they differ in their allocations of risks and responsibilities, in their duration, and in where they assign asset ownership.

Concessions are best suited to solve comprehensively the supply problem in most Indian urban areas. But they may be unfeasible in the short term, given the prevailing market conditions. Private sector involvement may probably be introduced in phases under well-designed management on lease contracts, and evolve to concessions at a later date.

Any form of private sector participation should be designed with a clear obligation to improve services to the urban poor.

:- 2 :-

Reform could be initiated through improving the accountability of the existing service provider by 'ring-fencing' its finances and installing appropriate metering, auditing and reporting arrangements or by creating an independent economic regulator to de-politicize the setting of tariffs or through awarding a negotiated private sector participation contract for a section of the city on a pilot basis. The proposed comprehensive approach to sector reform does not necessarily rule out these initiatives, it does, however, allow them to be thought through in a manner that would mitigate the risk of diluting, discrediting or easily abandoning the reform effort and compromising the achievement of sector objectives. 25

2. (a) What are the payments admissible to a Government employee under suspension or deemed to have been placed under suspension by an order of the appointing authority ? When such payment shall not be made ? CR I R-71 (1) & (2) 18/2
- (b) What mandatory recoveries are to be made from the subsistence allowance ? CR I R-71 (3) - (4) 10+10
3. Describe briefly the provisions of the rules governing closing of monthly accounts by the Treasury Officer. TR (R 2-54) 20
4. (a) State the details procedure of preservation, cancellation and destruction of sub-vouchers. TR (R 4-123 - 4-124)
- (b) What are the conditions regulating the acceptance of fees or remuneration by the Government Employee ? CR I R 63/ 10+10
5. Write short notes on the following :-
- (a) Special Sick Leave 205 SR 5
- (b) Lien CR I (R 17-4)
- (c) Permanent Advance TR - 73 FR - R 88 5 x 3

4.114

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