

DEPARTMENTAL EXAMINATIONS

December 2010

SUBORDINATE ACCOUNTS SERVICE EXAMINATION
PART I (a)—LOCAL ACTS AND RULES FRAMED THEREUNDER
(PRACTICAL)

(With Books.)

Time — Three hours.

(Maximum marks : 100)

- [N.B.— (1) Answer all questions.
(2) Candidates are allowed the option to answer the paper either in English or in Tamil or even to answer the paper partly in English and partly in Tamil.
(3) Answers should be brief and to the point and need not be a verbatim reproduction of printed pages.
(4) Marks will be deducted for bad handwriting.]

Marks

I. Answer any five of the following in few lines :—

5 x 3 = 15

- (a) Mention the maximum percentage of increase to be levied in the Property tax in a Municipality during General Revision of Property tax in respect of—
(1) Residential buildings (2) Industrial buildings
(3) Commercial buildings.
- (b) Mention the retirement age on superannuation of an Office Assistant in a Municipality (who was working as daily wage and subsequently regularised in the scale of pay of Rs. 100-3-130-4-150-5-165. With effect from 1-9-1978 in the erstwhile Town Panchayat).
- (c) What are the items to be drawn by self-cheque in a Panchayat Union Office?
- (d) When the cancelled cheques should be destroyed in Panchayat Union Office?
- (e) What is the ceiling of expenditure on maintenance of school and community sports centres under Anaithu Grama Anna Marumalarchi Thittam from Village Panchayat Account?
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- (f) What is the monetary limit for transfer of funds from Village Panchayat Account No.2 to Account No.1 ?
- (g) Mention the amount payable by the local bodies to the Electricity Board towards Fixed charges per street lamp post (with or without bulb).

II. Comment on the following:—

5 x 3 = 15

- (a) An estimate of Rs. 2.00 crores was sanctioned by the Director of Municipal Administration in respect of a Municipal Corporation, other than Chennai.
- (b) 70% increase over the Public Works Department schedule of rates for the year 2008-2009 was allowed by the Competent Authority for the works undertaken under National Rural Employment Guarantee Scheme, Tamil Nadu.
- (c) Transfer of allocations from one head to another head under budget estimates has been ordered by a Municipal Council.
- (d) An Executive Officer of a Town Panchayat has sanctioned Rs. 600 in a month towards cell phone charges of the President of the Town Panchayat.
- (e) Extraordinary expenditure of Rs. 5,000 was sanctioned by the Regional Director of Municipal Administration in respect of a Municipality.

III. Answer *any five* of the following in brief :—

5 x 5 = 25

- (a) Mention the authorities competent to accord administrative sanction for works in all grades of Municipalities with financial limit.
- (b) What is the ceiling of expenditure for services rendered in a Municipality from out of Municipal funds in respect of Special, Selection, First and Second grade Municipalities?
- (c) Mention the authorities competent to accord technical sanction for works (with financial limit) in all grades of Municipalities.
- (d) What is the procedure to be followed towards electrification and payment of current charges in respect of buildings constructed by the Rural Development Department through centrally sponsored and state funded schemes but used by other departments?
- (e) What is the tenure of changing the tubelights, chokes, starters and electrical fittings in a Panchayat?
- (f) What is the ratio of distributing the licence fees and lease amount of quarries between Village Panchayat and Panchayat Unions?
- (g) How to regularise the loss due to incorrect preparation of Data?

IV. Write short notes on :—

3 x 5 = 15

- (a) Vacant Land Tax
- (b) Appointment Committee in Panchayat Union
- (c) Pilgrim Tax.

- V. Workout the Property tax due to a newly constructed building for a half year with the following details:—

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The Building is occupied by the owner.

Total plinth area of the building 1,000 sq.feet.

Rate for Taxation for general purpose 14% per half year.

Library cess 10%

Education tax 2.5%.

Zone – A (8) Basic value Rs. 1.00 per sq.feet.

- VI. Draft an Audit objection with following particulars with regard to leasing of Municipal shops :—

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- (a) Shops construction completed on 14-1-2001.
- (b) Municipal council resolved in 28-2-2001 to invite sealed Tenders and conduct Public Auction for leasing out the shops.
- (c) An interim stay was obtained by an Association and stay was vacated on 21-6-2001.
- (d) Advertised through Newspaper calling for sealed Tenders and Public Auction on 5-7-2001.
- (e) The rates quoted in the sealed tenders were low and the rates bidden in public auction were high.
- (f) Majority of the Councillors have accepted the rates quoted in Tenders which is low. But the Chairman and two other Councillors objected and decided to lease out the shops to the highest bidder after getting Director of Municipal Administration's sanction on 30-7-2001.
- (g) After a prolonged correspondence, the Municipal Council has resolved on 27-1-2004 to lease out the shops through public auction.
- (h) The shops in dispute were six in numbers and the rates quoted in Tenders were Rs. 375 p.m. each whereas the rates bidden through public auction were as follows :—
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|-----------------|----------------|
| Shops 1 and 2 | Rs. 2,700 p.m. |
| Shop 3 | Rs. 2,200 p.m. |
| Shops 4,5 and 6 | Rs. 1,700 p.m. |

- VII. What are the Records and Registers to be verified in works-audit in local bodies?

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