

UNIVERSITY GRANTS COMMISSION

Examination for Recruitment to Posts of
Assistant Registrar/Assistant Secretary/
Assistant Bursar/Assistant Accountant/
Assistant Internal Auditor
1990

Question Paper I - 3 hoursUniversity Legislation

Answer question 1 and 5 others -

1. Write short notes on all of the following:-

- (i) The Senate
- (ii) Institute of Higher Learning
- (iii) Standing Committees of the UGC
- (iv) Faculty Board
- (v) Competent Authority.

(5 X 5 - 25 Marks)

2. Explain the provisions of the Act relating to the appointment of Staff by Governing Authorities of Higher Educational Institutions.

(15 Marks)

3. Describe the procedure relating to the appointment of Vice-Chancellor. Do you suggest any amendments to the existing procedure? If so what are your suggestions?

(15 Marks)

4. In what manner has the Universities Act safeguarded the retiring benefits of University employees?

(15 Marks)

Contd...

5. Explain the provisions of the Universities (Amendment) Act, No. 7 of 1985 in relation to the establishment of Institutes of Higher Learning. Please give examples of a few Institutes established during the last few years.

(15 Marks)

6. Explain the method of appointment and the powers, duties and functions of the following:-

- (i) The Registrar
- (ii) The Bursar
- (iii) The Librarian

(15 Marks)

7. What suggestions have you got to improve any two of the following:-

- (i) Student welfare facilities
- (ii) Student intake for undergraduate courses
- (iii) Generation of more funds
- (iv) Accommodation for students

(15 Marks)

8. Explain briefly the powers of the Specified Authority.

(15 Marks)

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Question Paper II - 3 hours

Administrative, Disciplinary and Financial Procedures

- Instructions :
- (i) Question 1 is compulsory for all candidates.
 - (ii) Candidates who have applied for posts of Assistant Registrar/Assistant Secretary should answer 4 other questions from Part II.
 - (iii) Candidates who have applied for posts of Assistant Bursar/Assistant Accountant/ Assistant Internal Auditor should answer 4 other questions from Part III.
 - (iv) Candidates who have applied for posts in both categories should answer 2 questions from Part II and 2 questions from Part III.
 - (v) Answer each part in a separate book.

PART I

1. Write notes on the following:-

- (i) Advanced Sabbatical leave
- (ii) Suppression of Post
- (iii) Special leave to teachers
- (iv) Acting Appointment
- (v) No pay leave for employment abroad
- (vi) Obligatory Service
- (vii) Minor Punishment
- (viii) By-Laws

(5 X 8 = 40 Marks)

Contd...

PART II

2. Explain the scheme and the procedure for the appointment of Deputy Registrar/Deputy Secretary. (15 Marks)
3. What procedure would you follow to re-employ a member of non-academic staff who has reached the age of 60 yrs? (15 Marks)
4. If you are an Assistant Registrar in charge of student Accommodation, what suggestions would you make to the Registrar to improve the Accommodation needs of students? (15 Marks)
5. Explain the following terms:-
(i) Deferment of Increment
(ii) Stoppage of Increment
(iii) Suspension of Increment (15 Marks)
6. Mr. X, the Store Keeper attached to the University of Z, has committed the following acts of fraud with the connivance of Mr. Y the Supplies Officer.
(i) On 12.02.1990 purchasing from D & C Co., three dozens of inferior quality, Tube lights & Bulbs at the rate of Rs. 2000/- per dozen, indicating in the records that they are of Hitachi Brand, priced at Rs. 2500/- per dozen, making a loss of Rs. 1500/- to the University.
(ii) Altering the Stores Registers in respect of,
(i) Photocopying Paper
(ii) Duplicating Ink
(iii) Ball point Pens
(iv) Paint
- Frame Charge Sheets to be served on Mr. X and Mr. Y. (15 Marks)
7. Explain the basis of paying gratuity to an employee.
(a) on retirement
(b) on dismissal. (15 Marks)

(10) (15) (1)

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Asst. Internal Auditor - 1990

Part III

Financial Procedure

1. You are required to prepare journal entries to record the following transactions in the books of account of an University.

- (i) Capital grant transferred to Treasury Deposit Account for 1990 - Rs. 5,000,000/-.
- (ii) Allocation received from the University Grants Commission for Recurrent expenditure in 1990 - Rs. 25,000,000/-.
- (iii) Cash withdrawn form Treasury for expenses for the month of March 1990:

Capital expenditure - Rs. 1,000,000/-
Recurrent expenditure - Rs. 2,500,000/-

- (iv) Net salaries paid in cash for the month of March 1990 amounts to Rs. 900,000/-: The following have been deducted from the gross salary for the month:

Universities Provident Fund	Rs. 100,000/-
Loan recoveries with interest	Rs. 10,000/-
Salary advances	Rs. 50,000/-
Insurance premia	Rs. 8,000/-
Stamp fees	Rs. 2,000/-
	<u>170,000</u>

- (v) Payment to creditors, for the supply of stationery and consumables in 1989, Rs. 38,000/-.

2. The following receipts and payments have been programmed by a Higher Educational Institution, for the first 6 months in 1990.

- (i) Monthly cash withdrawals from the Treasury:

Capital	Rs. 200,000/-
Recurrent	Rs. 500,000/-

- (ii) The electricity bill for particular month is settled by 15th of the following month. Actual bills received upto date are as follows:

November	1989	-	Rs. 650/-
December	1989	-	Rs. 780/-
January	1990	-	Rs. 750/-
February	1990	-	Rs. 900/-
March	1990	-	Rs. 875/-

The electricity bills for the balance period are estimated as follows:

April	1990	-	Rs. 900/-
May	1990	-	Rs. 1000/-
June	1990	-	Rs. 1,100/-

- (iii) The University receives a monthly rental of Rs. 10,000/- from properties, which is received at the end of each month.

- (iv) The monthly salary bill of Rs. 300,000/- is paid on the 25th of each month, and the Overtime bills are settled on the 10th of the following month. The following overtime payments are due for the period:

December	1989	-	Rs. 8,000/-
January	1990	-	Rs. 8,500/-
February	1990	-	Rs. 7,000/-
March	1990	-	Rs. 7,500/-
April	1990	-	Rs. 5,800/-
May	1990	-	Rs. 6,750/-
June	1990	-	Rs. 7,600/-

- (v) Supplies and services are obtained on credit for which payment is made every 60 days. The following supplies & services for the period have been recorded:

January	1990	-	Rs. 15,000/-
February	1990	-	Rs. 12,300/-
March	1990	-	Rs. 17,000/-
April	1990	-	Rs. 11,000/-
May	1990	-	Rs. 14,800/-
June	1990	-	Rs. 16,500/-

You are required to prepare a cash flow statement for the period January to June 1990, clearly indicating the cash balance at the beginning and at the end of each month. The opening cash balance as at 1 January 1990 was Rs. 52,000/-.

3. An University receives capital allocations from the General Treasury for its building construction programme every year. The University is allowed to carry over to the next year whatever monies remain unutilized during the year. A quarterly report should be submitted to the Plan Implementation Ministry, indicating the physical and financial progress of each construction project. It is necessary to indicate in the progress report, the opening balance of unutilized funds under each project, the programme and allocation for the current year, performance targets and actual expenditure, and any balances remaining unutilized at the end of the period. The following information is available in respect of the first quarter for 1990.
- (i) Arts faculty building - has a total estimated cost of Rs. 55.00 million. Out of funds allocated upto end of 1989, Rs. 10.50 m. remained unutilized. The University has targeted an expenditure of Rs. 25.00 m. for the year using the current year allocation of Rs. 15.00 m. However, the University was able to spend only Rs. 2.00 m. in the first quarter.
- (ii) Science faculty building - has a total estimated cost of Rs. 75.00 million. Upto end of 1989, the Treasury had allocated Rs. 25.00 m. The expenditure upto December 1989, was Rs. 8.00 m. only. The allocation for 1990 is Rs. 20.00m., out of which Rs. 10.00 m. is expected to be spent in the first quarter. The University was able to achieve this expenditure target in the first quarter.
- (iii) Administration building - has a total estimated cost of Rs. 35.00 m., and will commence construction in 1990. Although Rs. 7.50 m. has been allocated for the year, the University has not targetted any expenditure in the first quarter. It will only prepare architectural drawings, call for competitive quotations and appoint a tender board for the selection of a contractor, during the first quarter.

You are required to prepare a quarterly progress review statement to be submitted to the Plan Implementation Ministry, clearly indicating the unspent balance under each project, and the total unspent balance as at the end of the first quarter.

4. The University Grants Commission invests its Provident Fund monies in Treasury Bills, Government Stocks, and in Fixed Deposits. A record is kept of the Capital value of investments, interest income calculations, maturity dates, maturity values and re-investments. The following information is available:

(i) 20 years Government Stocks at 4%, maturing on 31 December 1991 - Rs. 400,000/-.

(ii) Treasury Bills with a face value of Rs. 100,000,000/- purchased on 1st January 1990 at a cost of Rs. 87.50 per Rs. 100/-, maturing on 31 December 1990.

(iii) Rs. 50,000,000/- put in a Fixed Deposit at the National Savings Bank at 13% on 1 January 1989 maturing on 30 June 1990.

You are required to prepare a suitable investments register to record the above transactions during 1990.