

**ACCOUNTS TEST FOR SUBORDINATE OFFICERS**

**(WITH BOOKS)**

**PART-I**

Time allowed : Two Hours

Maximum marks:100

**Books allowed:**

1. Fundamental Rules
2. Supplementary Rules (TA)) Rules
3. CCS(Leave) Rules, 1972
4. CCS(Pension) Rules, 1972
5. Over Time Allowance Rules
6. Orders regarding Children Education Allowance and Reimbursement of Tuition Fees.

**NOTE:-**

1. Answer any **FIVE** questions
2. All Questions carry equal marks
3. Quote authority wherever necessary

\*\*\*\*

1. a) Define the following:- (10 marks)
  - i) Special Pay
  - ii) Temporary Post
  - iii) Tenure post
  - iv) Local fund
  - v) Personal Pay
- b) To what extent the interruption or break in service caused in the circumstances stated in FR 17-A will affect the following entitlement to a Government servant? (10 marks)
  - i) Pay and Allowances
  - ii) Increment
2. a) How is the period of suspension to be treated where the Government servant is re-instated, and the suspension is held wholly unjustified? What will the government servant be entitled to as pay and allowances for the period in such cases? (10 marks)
- b) How does a period of suspension affect a Government service in the matter of (i) leave and (ii) pension? (10 marks)

3. What is leave not due? (20 marks)
4. a) Define 'Qualifying Service' AND Enumerate briefly the conditions subject to which service qualifies for pension. (10 marks)
- b) Define 'Emoluments' and 'Average Emoluments'. How would you compute average emoluments for purpose of pension, during leave period in respect of a deputationist who, while under orders of reversion to his parent department, gives notice of voluntary retirement and also applies for leave co-terminus with the period of notice? (10 marks)
5. a) Distinguish between 'Compassionate Allowance' and 'Compensation Pension'. (10 marks)
- b) Distinguish between 'Superannuation Pension' and 'Retiring Pension'. (10 marks)
6. a) State the different kinds of Travelling Allowances which may be drawn in different circumstances by Government servants. (10 marks)
- b) What Travelling Allowance is admissible to a Government servant who is transferred from one station to another in the interest of service.? (10 marks)
7. Write notes on **any four** of the following:- (20marks)
- a) Honorarium
  - b) Child care leave
  - c) Compassionate allowance
  - d) Local Journey
  - e) Subsistence Allowance
8. Comment on **any four** of the following: (20 marks)
- a) A section Officer who performed the duties of another sanctioned post of a Section officer for a period of two months in addition to his own work was sanctioned honorarium of Rs.300 per month by the Head of the Department.
  - b) A Gazetted Government servant is on foreign service with a Public Sector Undertaking. The Administration of the undertaking sanctions the leave of the officer on the basis of eligibility calculated and certified by the Chief Accounts Officer of the Undertaking.

- G
- c) A Group B Government servant due to retire on superannuation of 31-12- applied for commuted leave for 20 days from 1-11- and visited a holy place by availing LTC. The leave sanctioning authority sanctioned him earned leave on the ground that the Government servant had availed LTC.
  - d) A Government servant retired on superannuation while a departmental proceeding instituted against him for the imposition of minor penalty under Rule 16 of CCS (CCA) Rules, 1965, was still pending conclusion. The Accounts Officer ordered that the payment of Retirement Gratuity to the retired official be withheld till the conclusion of the proceedings.
  - e) A Government servant on transfer from Station 'A' to Station 'B' claims Travelling Allowance for his widowed daughter wholly dependent upon him and residing with him.

\*\*\*\*\*