

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) Under what circumstances and by whom, can reduction or withholding or withdrawing of a pension already sanctioned be ordered? State the procedure to be followed before such an order can be passed
(10 Marks)
- b) Can a resignation from service tendered by a Government servant be allowed to be withdrawn? If so, under what conditions may the withdrawal be allowed?
(10 Marks)
2. a) What procedure is prescribed in the rules regarding payment of pension and gratuity to a Government servant against whom departmental or judicial proceedings are in progress and who attains the age of superannuation?
(10 Marks)
- b) From which date is commuted portion of pension of a Government servant to be restored? Describe the procedure.
(10 Marks)
- 3.a) How is the pay fixed when an official is transferred from one *ex cadre* post to another *ex cadre* post?
(10 Marks)
- b) Explain the procedure for calculating the date of next increment in the revised pay structure with effect from 1-1-2016
(10 Marks)



- 4.a) What is the effect of dismissal, removal or resignation on the leave at credit of a Government servant?
(10 Marks)
- b) In what special circumstances can extraordinary leave be granted?
(10 Marks)
- 5.a) What travelling allowance is admissible to a Government servant who is transferred from one station to another in the interest of service?
(10 Marks)
- b) What is "Daily Allowance"? When may it be drawn and what are limitations to its payment?
(10 Marks)

6. Write short notes on **any four** of the following:- (4 x 5 = 20 marks)

- a) Foreign Service
- b) Average Emoluments
- c) Extraordinary Pension
- d) Mileage Allowance
- e) Child Adoption Leave

7. Comment on **any four** of the following (4 x 5 = 20 Marks)

- a. A Government servant remained absent from duty unauthorisedly for two days and this constituted a break in service in terms of FR 17A. Subsequently, the Competent Authority in exercise of powers under FR 17A, decided that the absence shall not constitute a break in service. The Head of Office allowed pay and allowances for these two days to the Government servant.
- b. A Government servant drawing Rs 41,100 in Level 6 in the Pay Matrix is on foreign service and the pension contribution is being paid. He is given pro forma promotion to another Level 7 in the Pay Matrix in his parent Department. The foreign employer refuses to pay higher pension contribution intimated by the accounts Officer.
- c. A female Government servant applied for Maternity Leave on the basis of a Medical Certificate confirming threatened abortion.
- d. A Government servant compulsorily retired from service as a measure of penalty applies for commutation of a portion of his pension three months after the date of retirement and the Head of Office insists that he should be medically examined before authorizing commuted value of pension.
- e. A Government servant on transfer from one place to another had travelled in the conveyance (Motor car) under its own propulsion. He claimed road mileage for self in addition to the cost of transportation of the car. The claim was admitted.

