

## **ACCOUNTS TEST (HIGHER) PAPER I (WITH BOOKS)**

**Time allowed: Three Hours**

**Maximum Marks: 100**

**Minimum Marks: 40**

**Answer Question No. I and ANY FIVE of the rest**

**I. (a)** From the following particulars, calculate the Pension and Retirement Gratuity admissible to the officer on his retirement on the attaining the age of superannuation:

- 1) Date of Birth 2-9-1958
- 2) Joined service in a Group C post on 2-9-1976
- 3) He was officiating as Accounts Officer and drawing the pay of Rs 74,300 in Level 8 in the Pay Matrix on 1-1-2017 with DNI on 1-7-2017.
- 4) Availed the following spells of leave (other than earned leave and half pay leave) during his service:-
  - a) Extraordinary leave on medical certificate from 5-6-1997 to 12-7-1997 followed by overstayal of leave from 13-7-1997 to 26-7-1997. The overstayal was not regularised by the grant of leave
  - b) Extraordinary leave on private affairs from 4-8-2012 to 10-9-2012
- 5) He took part in strike from 6-9-1994 to 15-9-1994 which amounted to interruption in service under the provisions of FR 17-A and Rule 27 of CCS (Pension) Rules, 1972. The interruption was condoned by the Competent Authority.

**(b)** The Officer died on 5-12-2018 leaving behind his wife, son and two daughters. The date of birth of son was 14-11-2000 and of the daughters 25-7-1996 and 8-12-1997. The younger daughter was married in January 2017, while the elder one was unmarried. The widow too died on 23-5-2019.

Calculate the amount of Family Pension and Residuary Gratuity admissible to successive surviving family members and the period up to which it is admissible to them.

**(20 Marks)**

**II (a)** To what extent does a period spent on leave count for increment in a time-scale?

**(4 Marks)**

**(b)** From the particulars given below , indicate the rates of Leave Salary and Pension Contributions payable by BHEL, Haridwar, from time to time:

An Assistant Accounts Officer drawing Rs 52,000 plus Special pay of Rs 600 in the Pay Level 8 from 1-7-2016, while working in the office of the Accountant General (A&E), Uttar Pradesh, Allahabad, was sent on deputation on foreign service terms to Bharat Heavy Electricals Limited, Haridwar, in the Pay Level 11. The deputation was for a period of one year from the date of joining that post. He was to draw 10 percent of the pay drawn in the prescribed Pay Level 11 as Deputation (Duty) Allowance subject to the maximum of Rs 9,000 p.m. He was relieved at Allahabad on 15-7-2016 FN. Proceeded on earned leave for 20 days and extraordinary leave for 6 days. He availed joining time of 8 days and joined BHEL on 18-8-2016. While on deputation, he was granted pro-forma promotion under next below rule to the grade of Accounts Officer in the Pay Level 10 with effect from 15-2-2017. On expiry of the period of deputation, he proceeded on earned leave for 15 days and rejoined his parent office on 10-9-2017, where his pay was fixed at Rs 56,100 with a Special pay of Rs 1,200. He had joined service on 15-9-2002 and was confirmed with effect from 15-9-2004.

**(12 Marks)**

**III (a)** A Group B Government servant drawing Rs 70,000 in the Pay Level 8 from 1-7-2016 was appointed to officiate in a post in Group A in Pay Level 11 with effect from 1-8-2017. He went on EL for 61 days with effect from 1-9-2017 and joined the same post in Group A on return from leave. He was reverted to his lower post on 1-12-2017. On 1-3-2018, he was promoted to another Group A post in the Pay Level 10 involving assumption of higher responsibilities. On 1-9-2018, he was again promoted to a post in Pay Level 11. Regulate his pay from 1-7-2016.

**(8 Marks)**

**(b)** What should a Competent Authority indicate in his order of punishment reducing a Government servant to a lower level in the Pay Matrix or post?

**(8Marks)**

**IV (a)** Distinguish between 'Leave not Due' and 'Commutated Leave'

**(8 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?

**(8 Marks)**

**V (a)** Pay of a Government servant in the Pay Level 6 from 1-1-2016 is given below:-

1-1-2016		50,500
1-7-2016	(Increment)	52,000
1-7-2017	(Increment)	53,600
1-7-2018	(Increment)	55,200

As a measure of penalty, his pay was reduced by two stages with effect from 1-9-2018 for a period of two years. It was ordered that the reduction would not have the effect of postponing his future increments and he will earn increments of pay during the period of reduction. Regulate his pay from 1-9-2018 to 31-8-2020.

**(8 Marks)**

(b) Can a Government servant apply for commutation of pension before actual retirement? If so, what procedure should be followed? (8 Marks)

VI Write short notes on :

1. Joining Time
2. Compulsory Retirement Pension
3. Common Proceeding
4. Child Adoption Leave

(16 Marks)

VII (a) State the procedure to be followed for the 'Refund of Deposits'

(8 Marks)

(b) What are the rules for grant of Permanent Advance?

(8 Marks)

VIII. (a) What are the provisions relating to drawal of travelling allowance by Government servants summoned to give evidence? (8 Marks)

(b) What is the time limit within which a claim for reimbursement of LTC should be preferred?

(8 Marks)

IX. Comment on the following:-

1. An Assistant Accounts Officer drawing pay of Rs 50,500 in the Level 8 in the Pay Matrix is given additional charge of another post of Asst. Accounts Officer in the same office. Considering that there is specific addition to duties and responsibilities, it is proposed to grant him a special pay of Rs 800 p.m.
2. A Public sector undertaking demanded the refund of leave salary contribution paid by it on behalf of a P&T officer on foreign service on the ground that he did not earn any leave during foreign service, his earned leave at credit having reached the maximum limit even prior to the commencement of the foreign service.
3. A Government servant due to retire on superannuation on 28-2-2018, proceeded on Commuted leave on MC from 15-1-2018, for a period of 35 days. He was, however, unable to obtain a certificate of fitness on expiry of this period of leave. He wants extension of leave up to 28-2-2018.
4. A Government servant visits his hometown during weekend holidays during 29<sup>th</sup> and 30<sup>th</sup> May and submits his LTC bill on 1-6.

(16 Marks)

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