

held on

27/02/2022

190

## 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 an officer governed by the CCS (Pension) Rules, 1972:

- 1) Date of Birth 16-7-1963
- 2) Joined service as temporary Clerk on 3-1-1987
- 3) Confirmed as Clerk 1-12-1988
- 4) Promoted and appointed substantively in IA & AS on 1-12-1995
- 5) He took only earned leave and half pay leave as admissible from time to time during his service.
- 6) He was officiating as Accountant General and drawing the pay of Rs 1,48,500 in Level 14 in the Pay Matrix from 1-1-2017 with DNI on 1-7-2017.
- 7) He was granted leave not due for 61 days with effect from 1<sup>st</sup> August, 2018, at the end of which he was permitted to retire voluntarily due to illness.
- 8) The Officer died on 15<sup>th</sup> October, 2018, leaving behind his wife and two sons whose date of birth are 10-2-1997 and 15-7-1999 respectively. His wife also died on 1<sup>st</sup> November, 2018.

(b) What additional Gratuity and Family Pension will be admissible to the family and for what period?  
(20 Marks)

II (a) How is 'Authorised leave of absence' treated as interruption in Service? (4 Marks)

(b) From the particulars given below, calculate the total amounts of pension and leave salary contributions payable by the foreign employer.

A Section Officer (Group B) drawing pay of Rs 42300 in the Pay Level 6 (Substantive) with the date of next increment on 1-7-2016, proceeded on foreign service in a Public Sector Undertaking in the same station with effect from 1-4-2016. The Officer opted to draw pay in the same pay in Level 8 of the post held in foreign service. He was given proforma promotion to the Accounts Officer's grade (Group B) in the same Pay in Level 9 on 1-2-2017 and from that date he opted to draw 5% thereon subject to a ceiling of Rs 4500. While on foreign service, he took (i) earned leave for 31 days from 1-10-2016 and (ii) Commuted leave from 16-4-2017 for 46 days. On being relieved from foreign service, he rejoined his parent office on 31-8-2018. He did not avail joining time either for joining or coming back from foreign service.

(12 Marks)

..2/-

III (a) An Assistant Accounts Officer drawing Rs 68000 since 1-7-2016 in the Pay Level 8 was appointed in an ex-cadre post of Welfare Officer in the Pay Level 11 on 1-9-2016. He was further promoted and posted to another ex-cadre post in Pay Level 12 on 1-10-2019. Fix his pay on 1-10-2019 and indicate the date of next increment and his pay on that date. He opted to draw the pay in the Pay Level of ex-cadre post. (8 Marks)

(b) Under what circumstances can the service rendered by a Government Servant in an ex-cadre post be allowed to count towards initial fixation of pay on his reversion to his parent cadre? (8 Marks)

IV (a) How is 'Leave Not Due' different from extra-ordinary leave? (8 Marks)

(b) What are the conditions for grant of Commuted Leave? (8 Marks)

V (a) A Government Servant drawing the pay of Rs 35400 in Pay Level 6 with effect from 1-7-2018 was punished with stoppage of next increment for two years without cumulative effect. The order imposing the punishment was dated 1-10-2018. Regulate his pay from 1-7-2019 to 30-6-2021. (8 Marks)

(b) What constitutes 'interruption in service' and how does it affect Pension? What are the interruptions which do not entail forfeiture of past service? (8 Marks)

VI Write short notes on:-

1. Personal Pay
2. Child care Leave
3. Compensation Pension
4. Ex-parte enquiry

(16 Marks)

VII (a) What is the currency of the sanction? Do all sanctions expire after this period? (8 Marks)

(b) What are the instructions to be followed in the disposal of surplus and unserviceable Stores? (8 Marks)

VIII (a) How will you regulate the T. A. of a Government Servant who is required on any day to perform temporary duty at a place other than the normal place of duty? (8 Marks)

(b) What are the occasions under which a Government Servant shall be deemed to have been placed under suspension by the Appointing Authority? (8 Marks)

IX Comment on the following:-

1. The competent Authority refused to pay Subsistence Allowance to a Government Servant under suspension as the charge against him was grave.
2. An Officer appointed through UPSC is recommended only the grant of minimum pay of the post by the Commission, but the Ministry concerned decides to grant him higher initial pay on the plea that it has such power under FR 27.
3. A Government Servant due for retirement on 31-12-2018 AN on attaining the age of superannuation applies for the grant of earned leave for 275 days from 1-4-2018 as leave preparatory to retirement.
4. A Government Servant against whom departmental proceedings have been initiated after the date of retirement, requests for commutation of a percentage of his pension and the Pension Sanctioning Authority considers the request on the ground that the proceedings have been initiated after his retirement from service.

**(16 Marks)**

\*\*\*\*\*

