

COMMON ASSISTANT ACCOUNTS OFFICER EXAMINATION, 2017

DECEMBER, 2018

SERVICE RULES (with Books)

Time Allowed : 3 Hours

Maximum Marks : 150

Books allowed :

- (1) Fundamental Rules Vol.I & II.
- (2) Supplementary Rules.
- (3) Central Civil Services (Pension) Rules, 1972.
- (4) Central Civil Services (Leave) Rules, 1972.
- (5) General Provident Fund (Central Service) Rules, 1960.
- (6) Leave Travel Concession Rules.
- (7) Orders Regarding Fixation of Pay of Re-employed Pensioners.
- (8) Central Civil Services Revised Pay Rules, 2016.

Forms to be supplied :

- (1) Transfer TA Bill Form.
- (2) Leave Account Form

Notes :

- (1) Answer question nos. 1 and 2 which are compulsory and any **three** of the rest. Marks are indicated against each question.
- (2) Quote relevant rules in support of your answer.
- (3) This question paper contains **3** pages and **7** questions.

1. Calculate the Transfer travelling allowance of a Central Government Servant drawing Pay of Rs.74,000/- PM In Pay Level-11 on his transfer on 2nd June 2018 from Station 'A' to Station 'B' from the following particulars :

- (i) His family consists of wife, one unmarried daughter Aged 23 years, one brother aged 17 years, one brother-in-law aged 18 years and one domestic servant. All are residing with and wholly dependent upon the Government Servant.
- (ii) He along with his wife, daughter aged 23 years, brother-in-law aged 18 Years and domestic servant travelled by Rail in AC-2 Tier Sleeper. They left Station 'A' on 12th June, 2018 at 4:00 PM and reached Station 'B' on 13th June, 2018 at 5.00 PM. The Rail fare by AC-2 Tier Sleeper from Station 'A' to Station 'B' is Rs.2,170/- per person.
- (iii) The Officer's personal effects 5000 KG were transported by road on truck on 11th June, 2018 from Station 'A' to Station 'B' on payment of Rs.35,000/-. The distance between both the station is 1500 KM. Prescribed rate for transportation of personal effect by road for Pay Level-11 Officer is Rs 50/- Per KM.
- (iv) The Officer's car was transported under its own propulsion by road (1500 KM) from Station 'A' to Station 'B'. The brother of the officer travelled in-car. The car left Station 'A' on 14th June, 2018 and reached Station 'B' on 16th June, 2018. The charges of transportation of car by passenger train on rail from Station 'A' to Station 'B' is Rs.26,000/-. The prescribed rate notified by the concerned Directorate of Transport is Rs.25/- Per KM.

(30 Marks)

2. Calculate the Pension, Retirement Gratuity, maximum permissible Commuted Value of Pension and Family Pension admissible to a Central Government Servant from the following particulars :

- (i) Date of Birth 20.11.1960
- (ii) Date of Joining Government Service 09.06.1982
- (iii) Date of Confirmation 01.06.1984
- (iv) There was an Overstayal of joining time by 20 days which was treated as "dies-non" without entailing forfeiture of past service.
- (v) He remained under suspension from 01.8.1986 To 30.09.1986. The competent authority did not treat this period as spent on duty.
- (vi) He took the following spells of leave during the service
 - (a) Extraordinary leave for construction of house from 01.03.1984 to 31.03.1984.
 - (b) Extra Ordinary leave for higher scientific studies from 01.06.1989 to 30.4.1990.
 - (c) Extra Ordinary leave due to unable to rejoin duty due to civil commotion in the area from 22.07.2009 to 30.08.2009.
 - (d) Extra Ordinary leave on Medical Certificate from 04.01.2010 to 31.1.2010 followed by Overstayal of leave w.e.f. 01.02.2010 to 30.06.2010. The period of Overstayal was treated as unauthorised absence. Post was not filled during his absence.
- (vii) He was drawing pay of Rs.1,41,600/- PM in Pay Level-13 as on 01.01.2016 with DNI on 01.07.2016.
- (viii) He took voluntary retirement w.,e.f. 01.04.2018 (FN):
- (ix) The pensioner died on 20.07.2018 leaving behind one dependent son (DOB 20.08.1995) and one dependent unmarried daughter (DOB 04.07.2002).

(30 Marks)

3. Calculate from the following particulars the earned leave and half pay leave entitlement of a Central Government Servant on the date of his Superannuation Retirement on 31.08.2016 by preparing leave account. Also calculate cash equivalent of leave salary. He was drawing Pay of Rs. 88,400/- PM in the Pay Level-11. The rate of Dearness Allowance on the date of retirement was 2 %.

- (a) Earned Leave at credit on 01.11.2013 284 days
- (b) Half Pay Leave at credit on 01.11.2013 336 days.
- (c) Availed Earned Leave from 02.11.2013 to 10.11.2013
- (d) Availed commuted leave with medical certificate from 12.11.2013 to 24.11.2013.
- (e) Availed Extra Ordinary Leave with Medical Certificate from 02.03.2014 to 30.05.2014.
- (f) Unauthorised absence treated as "dies-non" without entailing forfeiture of past service from 07.08.2014 to 15.09.2014.
- (g) Availed Half Pay Leave from 01.03.2016 to 31.03.2016.

(30 Marks)

4. A Central Government Servant drawing pay of Rs. 26,210/- plus Grade Pay of Rs.6,600/- in the Pay Band 3 of Rs.15,600-39,100/- & Grade Pay of Rs.6,600/- from 01.01.2014 with DNI on 01.07.2014 was awarded punishment of reduction of pay to the stage of Rs.24,350/- plus Grade Pay of Rs.6,600/- for a period of two years from 01.03.2015. The period of reduction will not have the effect of postponing his future increments but during the period of reduction he will not draw increments. The scale of pay was revised w.e.f. 01.01.2016 as Pay Level-11. He elected revised pay structure w.e.f. 01.01.2016. Fix his pay in the revised pay structure on 01.01.2016 with DNI on 01.07.2016 and regulate till 30.06.2017. (30 Marks)
5. Comments on the following quoting rules in support of your answer :
- (a) Dismissal of a Government Servant was set aside by the Court of Law on the merit of the case on 01.04.2017. The Order reinstating him was issued on 10.04.2017 (AN) and he joined duty on 10.04.2017 (A/N) itself. The Head of Office asked him to apply for leave as admissible for the period from 01.04.2017 to 10.04.2017. (10 Marks)
- (b) Mr. "X" died leaving behind a widow, a son aged 4 years from her and a daughter aged 12 years from his first wife who died earlier to his second marriage. The Head of Office proposes three equal shares of family pension one each to surviving widow, son aged 4 years and daughter aged 12 years from first deceased wife. (10 marks)
- (c) A temporary Central Government servant who resigns from service requested that he may be paid leave salary for the period of earned leave at his credit on the date of his resignation. (10 marks)
6. Answer the following questions quoting rules in support of your answer.
- (a) (i) Are maternal grandparent and step children recognised as Members of "Family" under GPF(CS) Rules, 1960? (3 marks)
- (ii) Is a child of a Central Government Servant given away in adoption to another person considered as member of "Family" of the Government Servant under GPF (CS) Rules 1960. (5 marks)
- (b) (i) A permanent Central Government Servant has been transferred from Station "X" to Station "Y". The distance between the two stations is 1100 K.M. What will be the total period of joining time admissible to him? (5 Marks)
- (ii) What is the maximum period of joining time admissible to a regular Central Government Servant? Can it be extended? If So, under what circumstances? (9 Marks)
- (c) What are the LTC entitlements of a fresh recruit in Central Government. (8 Marks)
7. From the following details construct the GPF ledger accounts for the year 2015-16 and work out the amount of interest to be credited to the GPF account of the subscriber and closing balance for the year ending 31.3.2016.
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| a) Opening balance as on 01.04.2015 | Rs. 5,00,000/- |
| b) Monthly Subscription | Rs. 20,000/- |
| c) Withdrawal on 12.06.2015 | Rs. 50,000/- |
| d) Temporary advance on 13.09.2015 recoverable in 24 instalments – | Rs. 45,000/- |
| e) Withdrawal on 19.02.2016 | Rs. 70,000/- |
| f) Rate of Interest | 8.7% |
- (30 Marks)