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**SAS (OB) Entrance Examination—2014**

**OMNIBUS ACCOUNTS**

**Paper II**

*Time : 3 Hours*

*Maximum Marks : 150*

*Note :— (i) Attempt any five questions.*

*(ii) All questions carry equal marks.*

*(iii) Attempt all parts of question consecutively.*

1. Attempt the following :

(a) Define the term "Family" for the purpose of  
LTC. 6

(b) What are leave entitlements of Government  
Servants in a Vacation Department ? 6

(c) Distinguish between "Retiring Pension" and  
"Pension on absorption in/or under a Board/  
Corporation/Autonomous Body". 6

P.T.O.

(d) What are the rules governing stay in a hotel by a Government Servant on tour within and outside Himachal Pradesh ? 6

(e) What are eligibility conditions for subscription to General Provident Fund ? 6

2. (a) In what cases the provisions of F.R. 22 (I)(a) (1) for fixation of pay do not apply ? Can a Government Servant be appointed simultaneously to two or more posts ? If so, how is the pay regulated ? 15

(b) Mr. 'A' was drawing basic pay of ₹ 21,950 including GP in the pay band of ₹ 10,300-34,800 + ₹ 4,800 GP w.e.f 1st July, 2013 and is retiring on 31.01.2015. He is promoted to a post carrying pay band of ₹ 10,300-34,800 + ₹ 4,800

GP on 31-05-2014. He seeks your advice whether he should opt for fixation of pay from the date of promotion or on the date of his next increment in the lower post. What will be your advice and why ? 15

3. (a) What are various events on which lumpsum cash equivalent of leave salary is payable under CCS (Leave) Rules, 1972 and how is it calculated ? 10

(b) A female Government Servant, who has two children aged five years and ten years, had to adopt a one month old child of her sister who died soon after giving birth to the baby. How much and what kind of leave for adoption of a child can she claim under the rules ? 10

(c) A Govt. servant joined service on the afternoon of 1st April, 2013. He availed Extraordinary Leave (EOL) w.e.f. 1st May, 2013 to 10th May, 2013. He has requested for Earned Leave w.e.f. 2nd June, 2014 to 19th July, 2014. Can his request be considered ? If not, then specify the kind(s) of leave for which he can apply.

10

4. (a) What are various provisions for enhancement, reduction and stoppage of subscription to General Provident Fund (GPF) ? How is it paid in case of death of a subscriber ?

15

(b) Calculate interest on GPF accumulations, if the account is closed on 31st March, 2014 with net amount payable to the person entitled to receive the same, from the following data :

(i) Opening balance as on 1st April, 2013 :

₹ 75,780

(ii) Monthly subscription : ₹ 1,000 PM

(iii) Withdrawal of ₹ 35,000 taken on 31st  
October, 2013. 15

5. (a) What is the importance of "Gradation" in Travelling Allowance Rules ? How is it determined in respect of serving Government Servants and re-employed persons in Himachal Pradesh ? 10

- (b) Travelling Allowance Rules not only applies to regular employees of Himachal Pradesh but also to certain other categories of employees, persons, organizations, etc. Explain in brief. 10
- (c) What is Daily Allowance ? How is it calculated ? Mr. 'A' with his headquarters at Shimla was on tour to Solan w.e.f. 17-05-2014 to 26-05-2014. He returns to Shimla daily. 18th and 26th May, 2014 were Sundays when he was not at Solan. Calculate total number of dailies for calculating Daily Allowance. 10
- x) What is Qualifying Service ? State the effects of the following events on Qualifying Service :
- (i) Probation and Confirmation
  - (ii) Adhoc Service

(iii) Period spent on Joining Time and Leave

(iv) Period of Extraordinary Leave

(v) Military Service. 15

(b) Calculate Retirement Gratuity and Maximum Commutation Value payment to Mr. 'XYZ' (Date of Birth — 05-01-1964) retired on Invalidation w.e.f. 05-01-2014 from the following details :

— Net Qualifying Service—21 Years, 6 months, 25 days

— Emoluments/Average Emoluments—  
Rs. 25,840

— Dearness Allowance w.e.f. 1st July, 2013—  
90%

— Commutation value factor for age on next  
birth day :

(i) 50 years—8.846

(ii) 51 years—8.808 and

(iii) 52 years—8.768.

15

7. (a) How would you fix the pay of a Government  
Servant :

(i) Who has been reduced as a punitive  
measure to a lower grade or post ?

(ii) On transfer to a lower post at own  
request.

10

(b) How does a period of Suspension affect a  
Government Servant in the matter of :

(i) Leave,

(ii) Pension ?

10



(c) What should a competent authority indicate in his order of Punishment reducing a Government Servant to a lower stage or post for fixation of Pay ? How would you regulate the pay in such cases ? 10

8. (a) Explain in brief the salient features of Family Pension Scheme under Central Civil Services (Pension) Rules, 1972. 10

(b) Mr. 'X', a Govt. servant died while in service on 01-05-2007. He was survived by his wife and two sons. Wife died on 05.10.2008. Son 'S1' born on 10-06-85 is unmarried and physically disabled to the extent that he is unable to earn his livelihood. The youngest

Soa 'S2' born on 06-06-1987 is unmarried but got appointed as Class II officer in Government of H.P. on 16-02-2011. State how Family Pension was regulated/paid to each family member. 10

- (c) Can Pension once sanctioned be withheld or withdrawn subsequently ? If so, under what circumstances and by whom ? 10