

This question paper contains 7 printed pages]

SAS (OB) Entrance Examination—2016

OMNIBUS ACCOUNTS

Paper II

Time : 3 Hours

Maximum Marks : 150

Note :— (i) Attempt any five questions.

(ii) All questions carry equal marks. Sub-division of marks is indicated against each.

(iii) Indicate the same question number and its part as assigned in the question number while answering the same.

(iv) Answer all parts of question consecutively.

1. What are the different kinds of Travelling Allowances (TA), which may be drawn in different circumstances by the Government Servants ? Are family members also entitled for TA ? If yes, specify those family members and the circumstances under which they are entitled for TA.

30

P.T.O.

2. (a) What is 'Leave' ? How is it applied for ?
How is the title of leave verified before it is sanctioned ? 15
- (b) What are various events on which lump-sum cash equivalent of leave salary is payable under CCS (Leave) Rules, 1972 and how is it calculated ? 15
3. (a) What is the difference between 'Promotion' and 'Placement' for the purpose of fixation of pay ?
What are the options available to a Government Servant on his promotion with regards to fixation of his pay ? 15
- (b) An employee drawing a basic pay of ₹ 12,800 in the Pay Band of ₹ 5,910—20,200 including Grade Pay of ₹ 2,800 w.e.f. 1st March, 2015. He is promoted to a post in the pay band of ₹ 10,300—34,800 plus Grade pay of ₹ 4,200 on 23rd Feb., 2016. Fix his pay and also indicate the date of next increment. 15

4. (a) What benefits are admissible to a Government Servant on his retirement ? Explain the steps which are required to be taken by a Government Servant to ensure the timely settlement of retirement benefits ? 15

(b) Calculate Pension, Retirement Gratuity and Commuted value of pension in respect of Mr. ABC who retired on superannuation on 31-01-2016 : 15

Qualifying Service — 22 years 8 months and
12 days

Last Pay Drawn — ₹ 20,000

Average Emoluments — ₹ 19,800

Take DA as 119% and commutation value factor as 8.371.

P.T.O.

5. (a) Mr. 'X' joined regular Government service on 2nd January, 2015. What will be the balance of various kinds of leave in his leave account as on 1st January, 2016 ? He availed Earned Leave from 21st April, 2015 to 2nd May, 2015 and Extra ordinary leave w.e.f. 3rd May, 2015 to 1st June, 2015. 15
- (b) Mr. 'A' leaves Shimla on tour at 12.00 hrs. on 14-3-2016 reaching Chandigarh at 16.00 hrs on the same day. He left Chandigarh on 18th March at 06.00 hrs and reached Shimla at 10.00 hrs. Calculate his Daily Allowances (DAs) for journey time as well as for his halt at Chandigarh. 15
6. Attempt the following :
- (a) Government Servants A and B, whose dates of birth are 1st July, 1960 and 2nd July, 1980 joined regular service on 4th June, 1986 and 5th January, 2005 respectively. When will they retire on superannuation and what will they get ? 10

- (b) What are the circumstances under which recognized leave cannot be granted by the Competent Authority ? 10
- (c) What are the rules governing "Withdrawals from the fund" under General Provident Fund Rules ? Explain the purposes for which withdrawals can be taken by a Govt. Servant. 10

7. Differentiate the following :

- (a) Pay fixation of a Government Servant who is appointed as a 'Probationer' and 'on Probation'. 10
- (b) 'Death-cum-Retirement Gratuity' and 'Residuary Gratuity'. 10
- (c) TA entitlement on Tour 'within Himachal Pradesh' and 'Outside Himachal Pradesh'. 10

P.T.O.

8. Comment on the following :

(a) A sum of ₹ 1,30,850 were recoverable as Government dues from a Government Servant at the time of his retirement. He requested that the same be deducted from GPF accumulations payable to him. The DDO acceded to his request. 6

(b) Mr. 'A' retired on attaining the age of superannuation while departmental proceedings instituted against him are pending. He was granted provisional pension under CCS (Pension) Rules, 1972 and he applies for commutation of his pension. 6

(c) An employee who got married after his retirement died. His widow claimed family pension benefits which was objected by the competent authority. 6

- (d) 30 days commuted leave was applied by Mr. 'A' for treatment of his ailing wife which was sanctioned. 6
- (e) An officer posted in Shimla and his family is residing at Chamba which is his Home town as well. He is not availing the benefit of Home Town LTC every year. He has applied for Home Town LTC for the journey to be undertaken by his family from Chamba to Shimla. 6