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SAS (OB) Entrance Examination—2017

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.

(*v*)   Use of simple Calculator is permissible.

1.   (*a*)   What are the conditions for claiming Travelling

Allowance by government servant ? Explain how

the time barred claim can be processed in special

circumstances.

P.T.O.

(b) How is the T.A. to government servant under suspension, who is required to perform journey to attend a departmental enquiry is regulated ?

(c) What are the ingredients of T.A. claim when a government servant is transferred from one station to another in public interest beyond a distance of 8 kilometers ?   (10+10+10=30 marks)

2. (a) What do you understand by "Cash equivalent to Leave Salary" ? Explain the method of calculation of "Cash equivalent to Leave Salary" in case of :

(i) Superannuation.

(ii) Quittal/resignation from service.

(b) Mr. 'X' joined regular government service as an officer in Agriculture Department on 2nd July, 2015 (Forenoon). Calculate balance of "Earned Leave" and "Half Pay leave" in respective leave account on Ist of July, 2017. He has availed Earned leave from 20th April, 2016 to 3rd May 2016 and Extra Ordinary leave from 4th May, 2016 to 31st May, 2016

(15+15=30 marks)

3. (a) Explain various situations when pay of a government servant is required to be re-fixed. What are *two* basic fundamental principles which govern allowing of benefit on promotion ?

(b) A government servant holding Class II Gazetted

Post substantively was drawing a basic pay of Rs. 32,500/- including Grade Pay of Rs. 5,000/- w.e.f. Ist February, 2014 in pay band-3 of Rs.10,300-34,800/-. He was promoted on 15.07.2014 to Class-I Gazetted Post in Pay band-4 of Rs.15,600-39,100 plus Grade Pay of Rs. 6,600/-. Fix his pay and indicate the date of next increment.

(15+15=30 marks)

4. Differentiate and distinguish between :

(a) "Compulsory Retirement Pension" and "Compassionate Allowance".

(b) "Death Gratuity" and "Residuary Gratuity".

(c) "Normal Rate of Family Pension" and "Enhanced Rate of Family Pension".

(d) "Commuted Leave" and "Leave not Due".

(e) "Time Scale of post" and "Identical, Pay Scale".

(f) "Leave Travel Concession for Home Town" and "L.T.C for Anywhere in India".

(6×5=30 marks)

5. Comment on the following :

(a) A government servant on transfer from Station 'A' to 'B' claims T.A for his widowed daughter wholly dependent upon him and residing with him.

(b) A female government servant has sent a notice in writing to the Accounts Officer, A.G. Office, who maintains her G.P.F Account to exclude her husband from her 'Family'. Her request is accepted.

P.T.O.

(c)   Both husband and wife are government servants. Wife has died while in service. The husband has submitted required forms to the Head Of Office on her death requesting to send the case for grant of family pension to him to A.G. Office. The Head of office has rejected the request on the ground that her husband is still in service and self dependent.

(d)   A female government servant has applied for maternity leave for 45 days on the ground of Medical Certificate confirming threatened abortion. The leave is sanctioned by the "Leave Sanctioning Authority".

(e)   A government servant who has been placed under suspension requests in writing to his "Drawing and

Disbursing Officer" to deduct required subscription towards his General Provident Fund Account from his monthly Subsistence Allowance. The DDO accepts request. (5×6=30 marks)

6. (a) What are the conditions for grant of study leave ? Who is the Competent Authority for sanction of study leave ? Can Leave salary paid for the period of this leave be recovered. If so, in what situation ?

(b) What are the provisions of General Provident Fund Rules for sanctioning Advance 3 (refundable) from the Account of the G.P.F Subscriber ? Define the purposes for which advance can be sanctioned, by which authority and upto what extent such advance can be sanctioned.

(c) What is the method for calculation of interest on the G.P.F balances of the subscriber ?

(12+12+6=30 marks)

7. (a) Define Commuted Value of Pension. What is the maximum extent upto which Pension can be commuted ? Whether provisional pension (granted pending disciplinary proceedings on the date of superannuation against employee) be commuted ?

(b) Calculate Pension, Retirement Gratuity and commuted value of Pension in respect of an Officer who is retired on attaining the age of superannuation on 31.12.2016 from the following particulars :

Sr. No.	Particulars	
1.	Actual qualifying service.	26 years, 9 months and 27 days
2.	Average emoluments of last 10 months Emoluments last drawn.	(a) Average emoluments last 10 months = Rs. 22,500 (b) Emoluments last drawn. = Rs. 24,500
3.	Dearness Allowance on the date of Super-annuation.	@ 130%
4.	Commutation Factor as per age next Birthday.	8.371

(c) What is meant by restoration of pension ? What is the period for such restoration of pension to full extent. (10+15+5=30 marks)

8. (a) What are the circumstances under which recognized kinds of leave although due and admissible, can be rejected by the Competent Authority ?

(b) What is the extent of duty salary and leave salary during the following periods of service :

(i) When government servant remains on duty during the month.

(ii) During period when he is availing earned leave duly sanctioned.

(iii) During half pay leave already sanctioned.

(iv) During suspension when entitled for subsistence allowance.

(*v*) During extra ordinary leave.

(*vi*) During commuted leave on medical grounds for self illness.

(*vii*) During the period granted as Leave not due.

(*viii*) During the period of special kinds of leave granted under rules. (10+20=30 marks)