

SEAL

**R/S/O/LDCE EXAM.
2021**

300005

FRs, SRs, GFR, PENSION RULE, CCS, CCA

Time : 2 hours]

[Full Marks : 100

- Notes:** (i) Answer the questions as directed.
(ii) The marks in the right-hand margin indicate full marks for the questions.

1. Mark the correct answer :

1×30=30

- (i) Under FR & SR duty includes the period of
- (A) training
 - (B) unauthorized leave
 - (C) service not verified
 - (D) break in service
- (ii) Willful absence from duty is treated as dies non for the purpose of
- (A) increment
 - (B) pension
 - (C) leave
 - (D) All of the above
- (iii) Pay means the amount drawn monthly by a government servant, in terms of
- (A) FR 9 (20)
 - (B) FR 9 (21) (a)
 - (C) FR 9 (23)
 - (D) FR 9 (25)

SEAL

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- (iv) Part A of the Schedule to the CCS (Revised Pay) Rules, 2016, specifies
- (A) the revised pay scales
 - (B) the revised pay bands and grade pays
 - (C) the pay matrix
 - (D) None of the above
- (v) As per Rule 10 of CCS (Revised Pay) Rules, 2016, there shall be two dates for grant of increment, namely
- (A) 1st January and 1st July of every year
 - (B) 1st March and 1st September of every year
 - (C) 1st April and 1st October of every year
 - (D) None of the above
- (vi) Under the Revised Pay structure, the minimum basic pay and the maximum basic pay are
- (A) ₹ 18,000 and ₹ 2,25,000
 - (B) ₹ 25,500 and ₹ 2,25,000
 - (C) ₹ 18,000 and ₹ 2,50,000
 - (D) None of the above
- (vii) Average emoluments means the average of emoluments drawn by the employee during
- (A) the last 3 months of his service
 - (B) the last 3 years of his service
 - (C) the last 10 months of his service
 - (D) the last 12 months of his service

(viii) Service Book is to be shown to the concerned employee in

- (A) every month
- (B) every six months
- (C) every year
- (D) every three years

(ix) The General Financial Rules, 2017, came into force w.e.f.

- (A) 01. 01. 2017
- (B) 01. 04. 2017
- (C) 08. 03. 2017
- (D) 01. 07. 2017

(x) An expenditure which is incurred at periodic intervals is a

- (A) revenue expenditure
- (B) recurring expenditure
- (C) non-recurring expenditure
- (D) capital expenditure

(xi) As per Rule 7 of GFR 2017, all moneys received by or on behalf of the Government, should be brought into Government Account

- (A) on the same day
- (B) by the next date
- (C) within 7 days
- (D) without delay

- (xii) All order conveying sanctions to expenditure of a definite amount are required to be expressed in
- (A) figures
 - (B) words
 - (C) Either (A) or (B)
 - (D) Both (A) and (B)
- (xiii) A sanction for any fresh charge shall, unless it is specifically renewed, lapsed if no payment in whole or in part has been made during a period of ____ from the date of issue of such sanction.
- (A) 1 month
 - (B) 3 months
 - (C) 12 months
 - (D) 18 months
- (xiv) All losses due to suspected fire, theft, fraud etc., shall be reported to the police for investigation, if the amount of loss exceeds
- (A) ₹ 10,000
 - (B) ₹ 25,000
 - (C) ₹ 50,000
 - (D) ₹ 1,00,000
- (xv) A report of transfer of charge by a Gazetted Government servant shall be prepared in
- (A) Form GFR 14
 - (B) Form GFR 15
 - (C) Form GFR 16
 - (D) Form GFR 16A

- (xvi) User charges is a component of tax revenues.
- (A) True
 - (B) False
- (xvii) Article ____ of the Constitution provides for obtaining a vote on account pending passing of the budget.
- (A) 112
 - (B) 115
 - (C) 116
 - (D) 117
- (xviii) Funds made available under a vote on account are not to be utilized for expenditure on
- (A) any item included in the budget proposal
 - (B) a new service
 - (C) a project under implementation stage
 - (D) None of the above
- (xix) For drawal of money, the DDO shall prepare and present bills for
- (A) charged expenditure
 - (B) voted expenditure
 - (C) Both (A) and (B) collectively
 - (D) Both (A) and (B) separately
- (xx) The DDO is required to enter on each bill the complete accounts classifications
- (A) from major head down to the object head of account
 - (B) from minor head down to the object head of account
 - (C) from major head down to the detailed head of account
 - (D) from minor head down to the detailed head of account

- (xxi) At present the normal age of retirement of superannuation is
- (A) 58 years
 - (B) 60 years
 - (C) 62 years
 - (D) 65 years
- (xxii) An employee whose date of birth is 1st July, shall retire
- (A) on 31st July (A/N)
 - (B) on 30th June (A/N)
 - (C) after 1st July
 - (D) None of the above
- (xxiii) For the purpose of calculating pension, emoluments include
- (A) basic pay
 - (B) basic pay + NPA (if any)
 - (C) basic pay + DA
 - (D) basic pay + NPA + DA
- (xxiv) DA is to be considered for calculation of
- (A) pension
 - (B) commuted value of pension
 - (C) gratuity
 - (D) family pension
- (xxv) Under Revised Pay structure as per VII CPC, the minimum pension shall be
- (A) ₹ 3,500/-p.m
 - (B) ₹ 4,900/-p.m
 - (C) ₹ 9,000/-p.m
 - (D) ₹ 18,000/-p.m

(xxvi) Pension at full rate is admissible if the employee retires completing a qualifying service of

- (A) 15 years
- (B) 20 years
- (C) 25 years
- (D) 30 years

(xxvii) The maximum amount of pension that can be commuted is

- (A) one-third
- (B) 40%
- (C) 50%
- (D) 100%

(xxviii) New pension scheme is applicable to all new entrants to the Government of Arunachal Pradesh Service joining on or after

- (A) 01. 02. 2003
- (B) 01. 01. 2004
- (C) 01. 01. 2008
- (D) 01. 01. 2006

(xxix) PPO stands for

- (A) Pay and Pension Officer
- (B) Pay Payment Order
- (C) Pay and Pension Order
- (D) Pension Payment Order

(xxx) Pensioners are required to furnish life certificate to the bank in the month of _____ every year.

- (A) January
- (B) April
- (C) July
- (D) November

2. Calculate the GPF balance of Sri Garu as on 31st March 2019. Mr. Garu has a balance of ₹ 4,00,000 in his GPF account as on 01. 04. 2018. He contributes ₹ 1,000 every month out of his pay. Interest payable on GPF during 2018-2019 is 7.6% w.e.f. 01. 04. 2018 to 30. 09. 2018 and 8% w.e.f. 01. 10. 2018 to 30. 06. 2019. 10
3. What are the General Principles of CCS (Leave) Rules, 1972? 10
4. (a) What do you mean by joining time? 5
(b) What is "Vote on Accounts" under GFR? 5
(c) Write a note on voted and charged expenditure. 5
(d) Write the conditions of withdrawal from General Provident Fund (GPF) by a subscriber. 5
5. (a) What types of penalties are there as per CCS (CCA) Rules? 5
(b) List out any two penalties in each type. 5
6. Mr. X had a credit balance of 198 days EL and 63 days HPL as on 01. 01. 2018. He availed leave in the following order during 01. 01. 2018 to 31. 12. 2019 : 20
(a) EL for 15 days w.e.f. 27. 02. 2018
(b) HPL for 5 days w.e.f. 06. 06. 2018
(c) 6 days dies non from 17. 12. 2018
(d) EL for 9 days w.e.f. 25. 04. 2019
(e) HPL for 7 days w.e.f. 16. 07. 2019
(f) EL for 8 days and encashment of EL for 10 days in connection with LTC w.e.f. 28. 10. 2019.

Calculate the balance of leave on 01. 01. 2020 both EL and HPL in the following format :

Period of Leave	Earned Leave			Half Pay Leave		
	Earned	Availed	Balance	Earned	Availed	Balance

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