

**PSC Divisional Accountant - Kseb -  
Paper IV - Kerala Service Rules  
Examination  
Previous Year Question Paper**

***Exam Name: Divisional Accountant - Kseb -  
Paper IV - Kerala Service Rules***

***Date of Test : 31.08.2016***

***Question Paper Code: 113/2016***

***Medium of Questions: English***



**113/2016****(Pages : 4)****Maximum : 100 marks****Time : 2 hours and 30 minutes****Answer ALL questions in ENGLISH.****I. Each carries 4 Marks.****(5 × 4 = 20)**

- (1) Calculate the Duty Pay, Leave Salary and other Compensatory Allowances of an officer who had availed HPL for 8 days in February 2013 and March 2013. Pay = 18300, DA @ 53%, HRA = 550 and HTA = 280.
- (2) A Senior Grade Assistant in the Secretariat drawing pay Rs. 20240. In the Scale of Rs. 16180-400-16980-440-18740-500-21240-560-24040-620-27140-680-29180 as on 01.07.2010 was directly promoted to the post of Section Officer on 18740-33680 from 11.10.2010, without officiating in the intermediary post of Assistant Section officer in the Scale of 16980-31360. On 20.10.2011 he was reverted as Assistant Section Officer and appointed as Section Officer on 01.11.2011. Regulate his pay up to 01.10.2013.
- (3) Calculate the Earned Leave account of an officer in a vacation department from the given details of service. Entry in service=1.6.1985, Vacation – April & May (61 Days), Enjoyed full vacation during 1.6.1986–31.5.87. Prevented from enjoying vacation in 1.6.1987–31.5.88. Not enjoyed 20 days of vacation in 1.6.1988–31.5.89. Not enjoyed 25 days of vacation in 1.6.1989–31.5.90. Leave from 1.9.89 to 31.10.1989.
- (4) An officer with HQ at Kottayam was deputed for training at TVM for the period from 1.2.2013 to 30.4.2013, during which he had availed E/L for 20 days from 22.2.2013, HPL for 8 days from 10.4.2013. What is the admissible rate of DA for halt, if the rate of DA is Rs. 200?
- (5) Fix up the qualifying service of an officer from the particulars of his service given below. Date of birth=28.5.1967. Entry in service=7.7.1987. Voluntary retirement =14.7.2015.

**II. Each carries 5 Marks.****(2 × 5 = 10)**

- (1) An officer drawing a pay of Rs. 29860 in the scale of Rs. 24040-38840, DA @45% HRA @ 250 was promoted to a post in the scale of 32110-44640 and posted in an office in the Corporation area. He handed over charge in the AN of 10.07.2012 and took charge at the new station on the FN of 19.07.2012. His pay was fixed at Rs. 31360 w.e.f. 10.07.2012. Regulate his pay and allowances for the month of 07/2012.
- (2) Find the Average Emoluments of the officer who is due to retire from service on superannuation on 31.03.2015. Pay as on 01.07.2014=27140. He was under suspension from 01.06.2014 to 27.6.2014, which was treated as LWA and he was on suspension from 10.08.2014 to 21.09.2014, which was not regularized and he was on Commuted Leave from 01.03.2015 to 31.03.2015.

**[P.T.O.]**

**III. Each Carries 5 Marks.**

(4 × 5 = 20)

- (1) An officer drawing pay @ Rs. 18740 from 1.7.2012 in the scale of (15380-400-16980-440-18740-500-25900) was promoted to officiate in the higher post on 13.9.2012 in the scale of (Rs. 16980-440-18740-500-21240-560-24040-29180). He was reverted to the lower post on 23.3.2013 and again promoted on 2.12.2013. Regulate his pay upto 1.7.2015.
- (2) What is the PTA admissible to an officer, who was on duty on all days in 06/2014? But he has performed tour on 15 days only. The monthly rate of PTA is Rs. 400 and the prescribed minimum days of tour is 20 days.
- (3) The head of a Dept: performed the following journeys. Calculate the TA admissible.
  - 1) 4.3.2012 (6.10 am-10.40 am) TVM-EKM By rail in (2<sup>nd</sup> AC) 220 Kms. Fare Rs. 535.
  - 2) 5.3.2012 (9.30 am-2 pm) return to HQ By rail in (2<sup>nd</sup> AC) 220 Kms. Fare Rs. 535
  - 3) 6.3.2012 (2.30 pm-8.30 pm) TVM-New Delhi By air fare Rs. 11850
  - 4) 7.3.2012 and 8.3.2012 Attended conference.
  - 5) 9.3.2012 and 10.03.2012 Availed holidays.
  - 6) 11.3.2012 (8.20 am-11.30 am) return to HQ by air.
- (4) An officer with pay and allowances @ Rs. 33680+DA@38%+HRA@ Rs. 530+HTA @ Rs. 280 availed LWA for 10 days during 02/2012, 03/2012 and 04/2012. What is the amount of Duty pay and allowances admissible for those months?

**IV. Calculate the Earned Leave, Half Pay Leave and Commuted Leave account of an officer, whose service particulars are given below.**

Date of birth=20.05.1959.

Date of entry in service=10.11.1983.

Availed the following leaves :

E/L for 15/20.4.1985, 21/17.11.1987, 51/20.09.1999 &amp; 28/12.2.2004.

HPL for 45/2.1.1989, 13/2.2.90, 40/3.5.1992, 23/5.8.2001 &amp; 7/8.8.2002

Commuted Leave for 20/1.1.1998, 45/3.7.2003 &amp; 13/30.9.2004.

Dies Non for 4/2.2.1985, 11/20.2.1986, 8/11.2.2000 &amp; 3/13.3.2000.

LWA on MC for 45/2.4.1986, 20/11.11.1989 &amp; 12/20.3.1995.

LWA for taking job abroad for 3 yrs 2 months and 21 days from 1.1.1995.

Surrender of E/L for 15/1.2.1986, 13/1.2.1987, 20/1.2.1988, 30/1.2.1989 &amp; 45/1.2.2001. (10)

- V. Particulars of service of a Govt. servant is given below. Date of birth=18.02.1959. Entry into Service=11.10.1983. Period under suspension=24.01.1999 to 17.03.1999 (Regularized as commuted Leave) & from 27.08.2011 to 12.07.2013 (Pending Regularization). LWA for 5 years w.e.f. 17.11.1988 under Appendix-X11A, Pay Rs. 24040 on 01.07.2014 in the scale of pay of Rs.21240-560-24040-520-27140-680-750-32860-820-36140-900-37040. DA=86% w.e.f. 01.01.2015. Calculate Pension, DCRG, Commutation of Pension and Family Pension. (10)
- VI. A Grade I Officer with HQ at Kalpetta was transferred to TVM on public interest and he shifted to the new station on 11.09.2013 (AN) Tuesday, by rail 1<sup>st</sup> Class. Personal effects weighing 2000 Kg were transported to new station on 20.09.2013 by lorry. His son aged 19 years preceded him on 01.09.2013 and his wife and child aged 2 years succeeded him on 11.12.2013. (Pay = 40640, DA = 250, IC = 0.50/Km, Distance from Kalpetta to Calicut = 70 Kms, Rail distance from Calicut-TVM = 400kms. 1<sup>st</sup> class rail fare = 952, Goods Freight charges for 400 Kms = 417.10/tonne. Loading and Unloading charges = 600/each. 15<sup>th</sup>, 22<sup>nd</sup>, Sundays and 14<sup>th</sup>, 16<sup>th</sup>, 17<sup>th</sup>, 18<sup>th</sup> and 21<sup>st</sup> of September are holidays. Calculate his transfer TA and say the date on which he has to take charge at the new station. (10)
- VII. Each Carries 5 Marks. (4 × 5 = 20)
- (1) A Professor who accompanied a 7-member student team from his College at Calicut to participate in an event at another College at Trivandrum. 7+1 Sleeper class tickets were booked for their to and fro journeys on concessional rates. Boarding and lodging facility was provided by the host college. Transportation facility from Railway Station to College and back was also provided by the host college, free of cost. On return to his college, the Professor has submitted his tour TA claims as shown below.
- (Pay = Rs. 42640, Daily Allowance = Rs. 250 and Incidental Charges = 0.50/KM)
- (1) 12.04.2014 (8 PM) to (8.30 PM) Residence-Calicut Railway Station 7 Kms = (taxi fare) = 150
- (2) 12.04.2014 (8.30 PM) to 13.04.2014 (4 AM) Calicut-Trivandrum-(By rail) 400 Kms  
2<sup>nd</sup> A/C Fare = 710  
I.C for 400 Kms @ 0.50/km = 200
- (3) 13.04.2014 (4 AM-5 AM) TVM (R/S)-College Campus-(By Taxi)- 8 Kms = 150
- (4) 13.04.2014 (5 AM)-16.04.2014 (6 PM) - Halt at the College. 4 DA @ Rs. 250 = 1000  
(To participate in an event at the College by the Students)
- (5) 16.04.2014 (6 PM)-(7 PM)-College Campus-TVM (R/S) Taxi Fare (8 KMS) = 150

(6) 16.04.2014 (7 PM)-17.04.2014 (5 AM) TVM-Calicut By Rail (400 Kms) –

2<sup>nd</sup> A/C rail fare = 710

I.C for 400 Kms @ 0.50/km = 200

(7) 17.04.2014 (5 AM-6 AM) Calicut (R/S)- Residence. 7 kms Taxi fare = 150

Total = 3420

Verify the claim and authorize what is actually admissible to the professor with your comments.

- (2) An officer with pay & allowances @ Rs. 33680+DA@38%+HRA @ Rs. 530+HTA @ Rs. 280 wishes to surrender Earned Leave for 20 days. Find in which month he will opt to surrender (02/2012, 03/2012 or 04/2012) for getting him more monitory benefits.
- (3) An officer while drawing a pay of Rs. 16980 in the scale of (Rs. 14620-360-14980-400-16980-440---25280) as on 1.7.2014 was placed under suspension for the period from 1.10.2014-31.3.2015. The due date his retirement on superannuation is 31.3.2015. Calculate his average emoluments.
- (4) An UDC with an officiating pay of Rs. 14980. In the scale of (Rs. 13210-330-13540-360-14980-400---22360) with effect from 1.7.2011 is appointed to the post of Assistant Grade in the Secretariat, on the advice of the PSC. In the scale of (Rs. 13900-360-14980-400-16980----24040) and he joined in the new post on 1.9.2011. Regulate his pay?