

HPF&AS (MAIN) EXAMINATION-2024

PAPER-II (OMNIBUS ACCOUNTS)

TIME: 03 hours

MAXIMUM MARKS: 150

Roll No. _____

Notes:

- i). Attempt any five questions in all. Marks have been indicated against each question.
- ii). Quote Rules wherever required, to support your answer.
- iii). All parts of a question should be attempted in sequential order.
- iv). Use of simple calculator allowed.
- v). Indicate the same Question No. and its parts as assigned in the Question paper, while answering the same, failing which such answer(s) may not be evaluated.
- vi). Assumption(s), if any made, be mentioned at the end of the answer.
- vii). The medium of examination shall be English for this paper.

Q. No.1 (a). Bring out clearly the distinction between “Extra-ordinary leave” and “Leave not due”.

(b). To whom amount of Leave encashment, in the event of death of Government servant before actual receipt of amount of Leave encashment, becomes payable?

(15+15=30 marks)

Q.No.2. Draw a comparison between “Premature Retirement” and “Compulsory Retirement as a measure of penalty” in terms of the restrictions, conditions and entitlement to pensionary benefits using the format given under:

Aspect	Premature Retirement	Compulsory Retirement as a measure of penalty
Restrictions		
Conditions		
Entitlements		

= (30 marks)

Q.No.3 (a). If both husband and wife happen to be H.P. Government servants, what are the provisions of the rules to regulate admissibility and entitlement in respect of the following?

- i. Leave Travel Concession (Home Town)
- ii. Family Pension

(b). How the pay of a Government servant holding more than one post at a time is regulated?

(15+15=30 marks)

Q. No.4. Calculate interest on G.P.F. (General Provident Fund) for the financial year ending 31.03.2024 of an employee from the following particulars:

- a. Closing balance on 31.03.2023: Rs.62,000
- b. Monthly subscription: Rs. 2,000
- c. Rate of Interest: 7.1%
- d. A G.P.F advance of Rs. 10,000/- was taken during June, 2022 recoverable in 20 equal instalments.
- e. Taken an advance of Rs. 6,000/- during June, 2023 recoverable in 10 equal instalments including the outstanding advance.

= (30 marks)

Q. No. 5. Discuss the provisions of the Rules regarding admissibility of Pension, Commutation of Pension and Retirement Gratuity of an employee who is due for retirement and against whom criminal as well as departmental proceedings for imposition of major penalty are pending.

Given the situation as above, what action would you suggest in the event of the following?

- a. If the employee is acquitted by the Court on technical grounds within two months from the date on which he attained the age of superannuation.
- b. If the employee is found guilty and convicted by the Court.

= (30 marks)

Q. No.6. Mr. “A” an employee the Department of Agriculture, Himachal Pradesh was promoted to a higher post from Level-12 to Level-16 on 15.07.2024. He was drawing pay of Rs. 73200/- in the lower post since 01.09.2023.

Mr. “A” sought your advice whether he should get his pay fixed from the date of promotion or exercise option to get his pay fixed from the date of accrual of increment on the lower post.

You are required to fix his pay on promotion both ways, i.e. without exercising option as well as by exercising option to get pay fixed from the date of accrual of increment in the lower post and suggest which option will turn to be more beneficial based on information given hereunder:

Level as per HPCS(RP) Rules, 2022	Level-12 (Rs.)	Level as per HPCS(RP) Rules, 2022	Level-16 (Rs.)
Cell 17	69000	Cell 13	69500
Cell 18	71100	Cell 14	71600
Cell 19	73200	Cell 15	73700
Cell 20	75400	Cell 16	75900
Cell 21	77700	Cell 17	78200
Cell 22	80000	Cell 18	80500
Cell 23	82400	Cell 19	82900
Cell 24	84900	Cell 20	85400

= (30 marks)

Q. No. 7. Details of a tour undertaken by Mr. A, a Senior Class-I officer in the Department of Higher Education to attend meetings at New Delhi in the month of March, 2025, are as under:

Station/ Head qtr.	Departure		Arrival		
	Time	Hours	Station	Date	Time
Shimla	06.03.2025	06.00 P.M.	New Delhi	07.03.2025	07.00 A.M.
07.03.2025 - Attended meeting in the Ministry of Education, New Delhi.					
08.03.2025 & 09.03.2025- Availed gazetted holidays.					
10.03.2025- Attended meeting in U.G.C., New Delhi					
New Delhi	10.03.2025	03.00 PM	Shimla	10.03.2025	11.30 PM

From the above particulars, work out number of dailies admissible to Mr. A.

If you are Drawing and Disbursing Officer, what checks would you apply before passing the T.A. claim of Mr. A? Assume that Fare charges and Hotel charges have been claimed on actual basis as per entitlements.

= (30 marks)

Space for Rough work