

भारत सरकार/Govt. of India
संचार मंत्रालय/Ministry of Communications
भारतीय डाक विभाग /Department of Posts
कार्यालय मुख्य पोस्टमास्टर जनरल हि० प्र० परिमंडल, शिमला -171009
O/o Chief Postmaster General, H.P. Circle, Shimla-171009

No. R&E/77-12/2024
Dated at Shimla the 06.01.2025

NOTICE

Provisional Answer Keys of Paper-I & II in respect of PO & RMS Accountant Examination 2024 held on 22.12.2024 in Himachal Pradesh Circle are enclosed herewith for information of candidates appeared in the examination.

2. The candidates are requested to furnish their feedback/comments on the provisional answer keys through email to ID ssstaffhp@gmail.com by 13.01.2025 (Midnight). Feedback/comments received after the stipulated date and time will not be entertained.

Encl: As above.



सहायक निदेशक (स्टाफ),
Assistant Director (Staff),
हिमाचल प्रदेश परिमंडल, शिमला-9.
H.P. Circle, Shimla – 9.

Copy to:-

1. The General Manager, CEPT, Bengaluru-570010 for uploading this result on the official website of India Post for wide publicity and information of all concerned.
- 2-11. All Divisional/ Unit Heads in H.P. Circle for information and further necessary action. (Chamba, Dehra, Dharamsala, Hamirpur, Mandi, Rampur, Shimla, Solan, Una, RMS Mandi).
13. SS (O&M), Circle Office, Shimla for displaying the result on the notice board of Circle Office.
14. Office Copy.

DEPARTMENT OF POSTS

PO & RMS ACCOUNTANT'S EXAMINATION - 2024

PAPER-I (Answer Key)

Part — I

Answer. (1)

Date of birth 1-8-1958 Date of entry in service 14-9-1980 Date of retirement 31-7-2018

Qualifying service:

	Y.	M.	D.
Gross service from 14-9-1980 to 31-7-2018	36	10	17
Deduct non-qualifying service:	Y	M	D
EXOL from 1-5-99 to 30-6-99.	0	2	0
Suspension – dies-non 1-4-84 to 31-7-84	0	4	0
	0	06	00
Net qualifying service, ie., 73 six-monthly periods	36	04	17

Regulation of Pay:

Period		
31-8-2017		
15-4-2018	-	77,700
16-4-2018		
31-7-2018	-	(77,700)
		80,900 [Promotion Rule 13, CCS (RP) Rules, 2016]

Average Emoluments: (1-10-2017 to 31-7-2018)

Period	Emoluments	Months	Amount
1-10-2017			
15-04-2018	77,700	6 ½	5,05,050
16-4-2018			
31-7-2018	80,900	3 ½	2,83,150
	Total	10	7,88,200

Average Emoluments: Rs. $\frac{788,200}{10}$ = 78,820

Pension:

Pension admissible: 50% of average emoluments Rs. 78,820 x $\frac{50}{100}$ = Rs. 39,410

or

50% of Emoluments last drawn Rs. 80900 x $\frac{50}{100}$ = Rs. 40,450

(Whichever is beneficial] Hence pension admissible = Rs. 40,450

Retirement Gratuity:

Emoluments: Pay 80,900 plus DA at 12% on pay Rs. 9,708 = Rs. 90,608.

Gratuity admissible: $90,608 \times \frac{1}{4} \times 66 = \text{Rs. } 14,95,032$

Family Pension:

30% of Pay subject to a minimum of 9,000 and

a maximum of 30% of the highest pay in Government $80,900 \times \frac{30}{100} = 24,270 \text{ p.m.}$

In the event of the death of the officer after retirement on or before 31-7-2025, the family pension at the enhanced rate of 40,450 (restricted to pension authorized on retirement) from the date following the date of death till 31-7-2025 is admissible. Thereafter, the family pension at the normal rate of Rs. 24,270 is payable.

Commutation of Pension:

Date of birth 1-8-1958 Date of retirement 31-7-2018

Age on next birthday (1-8-2019) = 61

Amount of pension = 40450/-

Amount of pension offered for commutation 40% of Rs 40,450 = Rs. 16,180

Commutation Value as per Commutation table = 8.194

Commutated value of pension = Rs. 16,180 x 12 x 8.194
= Rs. 15,90,947.04
= Rs. 15,90,948 (rounded)

Answer(2) Calculate the interest on GPF:

Opening Balance as on 31.03.2018 - Rs. 82000/-

Monthly Subscription - Rs. 3000/-

Month	OB	Subscription	Withdrawal	Advance	Repayment	CB
Apr 2018	82000	3000	-	-	500	85500
May 2018	85000	3000	-	-	500	89000
Jun 2018	88000	3000		6000	500	86500
Jul 2018	86500	3000		-	500	90000
Aug 2018	90000	3000			1000	94000
Sep 2018	94000	3000			1000	98000
Oct 2018	98000	3000			1000	102000
Nov 2018	102000	3000			1000	106000
Dec 2018	106000	3000			1000	110000
Jan 2019	110000	3000			1000	114000
Feb 2019	114000	3000			1000	118000
Mar 2019	118000	3000			1000	122000
	Total	36000		6000	10000	1215000

Rate of Interest - 7.9%
 IBB - 1215000
 Interest - $1215000 \times 1/12 \times 7.9/100 = 7998.75 = \text{Rs. } 7999/-$
 Second Advance taken in Jun 2018 Rs. 6000/- so consolidated advance Rs. 4000+6000 = 10000/-

Answer 3

Date of birth - 2-5-1956
 Date of retirement - 31.05.2016

Earned Leave Account

Period		<u>Earned (days)</u>	<u>Availed (Days)</u>	<u>Balance</u>
01.01.2012	Credit as on 01.07.2011			169
	Credit	15		
	Less 1/10 th of EOL of 13 Days (9-8-11 to 21-8-11)	-1.3 13.7		183
01.07.2012				
01.01.2013	Credit	4 x 60		243
01.07.2013		15		
01.01.2014				
11.06.2014	--	--	20	223
30.06.2014				
01.07.2014	Credit un-availed JT	07		245
01.01.2015	Credit	15		
	Less 1/10 th of 26 days dies non from 01.09.2014	-2.6 12.4		257
01.07.2015	Credit 1 x 15	15		272
01.01.2016 to 31.05.2016	Proportionate credit for 5 completed 2 ½ X 5 rounded	13		285

Presumed that the conditions stipulated in Rule 26 (1) of CCS Rules, 1972, have been fulfilled and hence the un-availed portion of joining time has been credited in the EL account

Half Pay Leave Account

Period		<u>Earned (days)</u>	<u>Availed (Days)</u>	<u>Balance</u>
	Credit as on 1.7.2011			90
1.1.12, 1.7.12, 1.1.13, 1.7.13	Credits 6x10	60		150
1.7.14				
1.7.14	Commutated		80	70
9.8.14	Leave 40 days x2			
1.1.15	Credit 10	9		79
	Less 1/18 th of 26 days dies non from 01.09.2014	-1.4 8.6		
1.7.15	Credit 1x10	10		89
1.1.16 to 31.05.2016	Proportionate credit for 5 completed 5/3 X 5 rounded	8		97

Leave at credit on 1-1-2016

Earned Leave 285 days

Half Pay Leave 97 days

Answer4 (a)

<u>Period</u>	<u>Due Rs.</u>	<u>Drawn Rs.</u>	<u>Remarks</u>
01.07.2016 to 30.06.2017	60,400	60,400	
01.07.2017 to 30.06.2018	62,200	60,400	Punishment
01.07.2018 to 30.06.2019	64,100	60,400	Punishment
01.07.2019 to 30.06.2020	66,000	60,400	Punishment
01.07.2020 & onward	68,000	68,000	Punishment over

Answer 4(b)

<u>Period</u>	<u>Due Rs.</u>	<u>Drawn Rs.</u>	<u>Remarks</u>
01.07.2016 to 30.06.2017	60,400	60,400	
01.07.2017 to 30.06.2018	62,200	60,400	
01.07.2018 to 30.06.2019	64,100	62,200	
01.07.2019 to 30.06.2020	66,000	64,100	
01.07.2020 & onward	68,000	68,000	Punishment over

Answer (5)

Last month's Pay in Level 12 in the Pay Matrix Rs.83,600/-

Rail Class

AC First Class / Air

Charges for transport of personal effect by road per km : Rs.50

For self :		
Transfer grant 80% if Rs.83,600	=	Rs.66,880/-
Rail fare from Chennai to New Delhi		
AC First class by Rajdhani	=	Rs. 6,000/-
Air fare from New Delhi to Chennai	=	Rs. 8,000/-

Chennai to New Delhi rail fare by AC 2 tier = Rs. 4,000/- Rs.84,880/-

For Family :

3 Rail fares (Wife & 2 minor children) from

Chennai to New Delhi by AC 2 Tier Rs.12,000/-

For personal effect :

Actual expenditure Rs. 53,700/- (i)

Admissible:

Rs.50 per km X 2095 Rs. 1,04,750/- (ii)

(i) being less is admissible Rs.53,700/-
TOTAL Rs.1,50,580/-

Note 1: Major brother is not included in the definition of family vide GIO (2), SR 2 (8).

Note 2: Widowed sister having an income exceeding minimum pension of Rs.9,000 is not included as a family member vide GIO (3), SR 2 (8).

Note 3: One additional fare to and from allowed to the Government servant as per GIO (1) VI, SR 116.

Note 4: Road mileage for journeys between the residence and the Railway Station at the old and new stations are not admissible separately as the same are included in the composite transfer grant vide GIO (1), SR 116.

Note 5: With effect from 01.07.2017, the composite transfer grant shall be paid @ 80% of the last month's Basic Pay vide GIO (1) below SR 116.

Part – II

Answer (6).

(i) Emergency leave for GDS

Gramin Dak Sevaks shall be entitled for 'Emergency' leave for a maximum of 5 days in a calendar year, or as may be prescribed by the Government from time to time (Rule 7-A of GDS Service Rules).

(ii) Maternity leave for Female GDS

A female Gramin Dak Sevak (GDS) with less than two surviving children may be granted maternity leave by an authority competent to grant leave for a period of 180 days from the date of its commencement, as per instruction issued by the Department from time to time (Rule 7-B of GDS Service Rules).

(iii) Termination of engagement in case of GDS

(1) The engagement of a Sevak who has not already rendered more than three years continuous engagement from the date of his/her engagement shall be liable to be terminated any time by a notice in writing given by the Sevak to the Engaging Authority, or by the Engaging Authority or any Authority to which the Engaging Authority is subordinate or any Authority empowered in that behalf by the Government, by general or special order, to the Sevak. The period of such notice shall be one month

(2) The period of such notice shall be one month

Provided that the engagement of any such Sevak may be terminated forthwith and on such termination, the Sevak shall be entitled to claim a sum equivalent to the amount of Basic Time Related Continuity Allowance plus Dearness Allowance as admissible for the period of the notice at the same rates at which he/she was drawing them immediately before the termination of his/her engagement, or, as the case may be, for the period by which such notice falls short of one month.
(Rule 8 of GDS Service Rules).

(iv) Period of limitation for Appeal in case of GDS

No appeal shall be entertained unless it is submitted within period of three months from the date on which the appellant receives a copy of the order appealed against.

Provided that the Appellate Authority may entertain the appeal after the expiry of the said period, if it is satisfied that the appellant had sufficient cause for not submitting the appeal in time.
(Rule 14 of GDS Service Rules).

(v) **Submission and withholding of Appeal in case of GDS**

Every appeal shall be submitted to the authority which made the order appealed against. That authority may withhold the appeal if.

- (i) It does not comply with any of the provisions of Rule 15; or
- (ii) It is not submitted within the period specified in Rule 14 and no cause is shown for the delay; or
- (iii) It is repetition of any appeal already decided and no new facts or circumstances are adduced.

Provided that an appeal withheld on the only ground that it does not comply with the provisions of Rule 15 shall be returned to the appellant and, if resubmitted within one month thereof after compliance with the said provisions, shall not be withheld.

(1) Where an appeal is withheld, the appellant shall be informed fact and the reason therefor

(2) At the commencement of each quarter, a list of the appeals withheld by any authority during the previous quarter together with the reasons for withholding them shall be furnished by that authority to the Appellate Authority.

(Rule 16 of GDS Service Rules).

Answer (7).

(i) **During Suspension Period**

A Government servant under suspension may be granted Dearness Allowance on the basis of the subsistence allowance paid from time to time.

(ii) **During deputation abroad**

A Central Government employee deputed for training abroad under the various officially sponsored training schemes may be allowed Dearness Allowance at the rate at which he would have drawn Dearness Allowance had he not proceeded on deputation abroad for training, even in cases of stay of more than six months in a single country. The Dearness Allowance will be admissible for the entire period of such deputation abroad for training excluding any regular leave taken abroad.

(iii) **Military officer in Civil employment**

Military Officers in Civil employment drawing civilian rates of pay are eligible for Dearness Allowance under these orders while those drawing Military rates of pay will be governed by the rules or orders on the subject applicable to the personnel of the Defence Forces.

(iv) **State Government servants brought on deputation to the centre**

If a State Government servant on deputation to the centre draws pay in the Central scale of pay prescribed for the post, he shall be allowed to draw Dearness Allowance under these rules. If, however, such State Government servant is allowed to retain the scale of pay admissible to him in

his parent Government plus Deputation Allowance, then he is not entitled to the payment of Dearness Allowance admissible under these orders but shall be allowed Dearness Allowance under the rules of the parent Government.

(v) During Joining time

Admissibility of the allowance during joining time During joining time, the allowance will be based on the joining time pay admissible under Rule 7 *ibid*.

Answer (8)

(i) Joining time

During Joining Time, a Government servant shall continue to draw Compensatory (City) and House Rent Allowances at the same rates at which he was drawing these allowances at the station from where he was transferred, Where, however, joining time is affixed to leave, joining time shall be added to the period of 180 days, unless, in any case, it is otherwise expressly provided.

(ii) Deputation Abroad

The Officers going abroad on deputation shall be eligible to draw House Rent Allowance at the rates admissible to them from time to time at the station from time to time at the station from where they proceed abroad on deputation in following manner: -

(i) Deputation not exceeding one year. — Compensatory (City) and House Rent Allowances will be admissible for the entire period of deputation.

(ii) Deputation exceeding one year. — An employee proceeding on deputation abroad for a period exceeding one year will be eligible for Compensatory (City) Allowance / House Rent Allowance till such time as his family remains at the last place of his duty in India. In the event of an employee applying for family passage to the place of deputation abroad or for Transfer Travelling Allowance in respect of his family's journey from the headquarters

in India to Home Town or any other station, he will not be required to refund the amount of Compensatory (City) Allowance / House Rent Allowance up to the date up to which the family actually resides at the last Headquarters of the employee in India.

(iii) Deputation initially not exceeding one year but subsequently extended beyond one year. — Compensatory (City) and House Rent Allowances will be admissible up to the date of orders extending the period of deputation beyond one year. Thereafter, the allowances shall be admissible as per sub-para. (ii) above.

(iv) The drawal of allowances under this sub-para. will be subject to the production of certificates as per Rules.

(iii) Training Abroad

A Government servant who is deputed for training abroad under the various training schemes sponsored by the Government of India or operated through non-official channels

shall be entitled to draw (1) Compensatory (City) Allowance, and (ii) House Rent Allowance during the entire period of such training at the rates admissible to him from time to time at the station from where he was deputed abroad for training subject to the production of certificates prescribed in Para. 8 (d) below.

Leave taken during the course of training or immediately after the completion of training abroad to cover stay-overs / stop-overs resulting in the absence of the trainees abroad beyond a period of six months cannot be treated as part of the period of training and as such the Government servant concerned will not be entitled to any Compensatory (City) and House Rent Allowances during the period of leave taken on training abroad irrespective of whether the leave falls within the first six months of the training or immediately after the completion of the training abroad.

(iv) Suspension

The drawal of Compensatory (City) and House Rent Allowances to a Government servant under suspension shall be regulated with reference to FR 53 (1) (ii) (b) and FR 54 subject to his furnishing either or both the certificates prescribed in Para. 8 (d) below for drawal of allowances for periods beyond 4 months / 120 days (now 180 days) from the date of suspension.

NOTE. — If the headquarters of a Government servant under suspension are changed in the public interest by orders of a Competent Authority, he shall be entitled to the allowances as admissible at the new station, provided he furnishes the requisite certificate with reference to such station.

(v) Women Government Servants not paying rent themselves

In the case of married Government servant residing with her husband, and in the case of an unmarried Government servant residing with her father or other members of the family, who are not Government servants, the rent paid by her husband or, as the case may be, by her father or other members of the family, shall be deemed to be the rent paid by her. Such Government servants will be eligible for House Rent Allowance, if otherwise admissible under these orders.

Answer (9)

(i) Minimum Age and Maximum Age prescribed for Child Education Allowance

No lower age limit has been prescribed for CEA. The upper age limit is 20 years or till the time of passing 12th class, whichever is earlier. In case of physically/mentally handicapped child it is admissible up to the age of 22 years. If a child completes 20 / 22 years half-way through the academic session, the allowance is admissible till the end of the academic session.

(ii) CEA admissible to a Government Servant who ceases to be in service due to retirement

CEA / Hostel subsidy shall be admissible till the end of the academic year in which the Government servant ceases to be in service due to retirement. The payment shall be made

by the office in which the Government servant worked prior to retirement and will be regulated by the other conditions laid down under CEA scheme.

(iii) Whether Children of deceased Government Servant, who dies while in service, are still eligible for reimbursement under the new CEA scheme.

If a Government servant dies while in service, the Children Education Allowance or hostel subsidy shall be admissible in respect of his / her children subject to observance of other conditions for its grant, provided the wife / husband of the deceased is not employed in service of the Central / state Government, Autonomous Body, PSU, Semi Government Organisation such as Municipality, Port Trust Authority or any other organization partly or fully funded by the Central / State Government. In such cases the payment shall be made by the office in which the Government servant worked prior to his death and will be regulated by the other conditions laid down under CEA scheme.

(iv) Special Provision to Disabled Children

In respect of physically / mentally handicapped children, the reimbursement of Children Education Allowance is admissible irrespective of whether the institution is recognized or not. In such cases, the benefit is admissible without minimum age up to 22 years. The allowance is also for the disabled children who are undergoing non-formal Education or Vocational Training or other similar instructions. Fees charged for catering to special needs is reimbursable. The CEA payable for disabled children is at double the normal rates with an annual ceiling of Rs. 54,000/-

(v) Whether Child Education Allowance / Hostel subsidy will be admissible during suspension or leave

Child Education Allowance will be admissible to the Government servant while on duty or on leave (including extraordinary leave) or under suspension but not admissible during the period which is treated as dies non.

Department of Posts
PO & RMS Accountant Examination 2024
Paper II
(With the Aid of Books)
Time allowed :- 3 Hours
Answer Key

Max. Marks:- 100

PART I

- Q.1 (i) 008 (ii) 009 (iii) 0587 (iv) 0585 (v) 0586
(vi) 007 (vii) 0591 (viii) 0584 (ix) 0057 (x) 0583
- Q.2 (a) Rs. 10,000/- IFA consultation is required & power is delegated to HOC only
(b) X city Rs. 1,00,000/- p.m (IFA consultation is required)
Y city Rs. 75,000/- p.m (IFA consultation is required)
Z city Rs. 50,000/- p.m (IFA consultation is required)
(c) Full power IFA consultation is required beyond Rs. 60,000/- in each case
(d) Rs. 10,000/- with IFA consultation
(e) Full powers IFA consultation is required beyond Rs. 60,000/- in each case
- Q.3 (i) Rule 243 of Postal FHB Vol I
(ii) Rule 250 of Postal FHB Vol I
- Q.4 As per Postal Manual Vol II
(i) Rule 225
(ii) Rule 230
(iii) Rule 200
(iv) Rule 201 & 202

PART II

Q.5

Month	Amount paid	Amount recovered	IBB
Mar-22	750000		750000
Apr-22			750000
May-22			750000
Jun-22			750000
Jul-22			750000
Aug-22	750000		1500000
Sep-22			1500000
Oct-22			1500000
Nov-22		12500	1487500
Dec-22		12500	1475000
Jan-23		12500	1462500
Feb-23		12500	1450000
Mar-23		12500	1437500
Apr-23		12500	1425000
May-23		12500	1412500
Jun-23		12500	1400000
Jul-23		12500	1387500
Aug-23		12500	1375000
Sep-23		12500	1362500
Oct-23		12500	1350000
Nov-23		12500	1337500
Dec-23		12500	1325000
Jan-24		12500	1312500
Feb-24		12500	1300000
Mar-24		12500	1287500
Apr-24		12500	1275000
May-24		12500	1262500
Jun-24		12500	1250000
Jul-24		12500	1237500
Aug-24		12500	1225000
Sep-24		12500	1212500
Oct-24		12500	1200000
Nov-24		12500	1187500
Dec-24		12500	1175000

Jan-25		12500	1162500
Feb-25		12500	1150000
Mar-25		12500	1137500
Apr-25		12500	1125000
May-25		12500	0
TOTAL	1500000	384500	47437500

Interest= (47437500X7.2)/12X100 284625

Outstanding Principal amount = 1500000-384500
=1115500

Total amount payable 1115500+284625
=1400125

- Q.6 (i) Rule 143 of GFR 2017
(ii) Rule 177 of GFR 2017
(ii) Rule 172(1) of GFR 2017

- Q.7 (i) Rule 25 of Postal Manual Vol VI Part II
(ii) Rule 180 of Postal Manual Vol VI Part II
