

DEPARTMENT OF POSTS, TAMILNADU CIRCLE
PO & RMS Accountant Examination - 2023, held on 10.09.2023
PAPER-I
Answer Key

Part-I

(1) (a)

LPD = $74,300 + (74,300 \times 3\%) = 74,300 + 2229 = 76,529/-$ say = Rs.76,500/- **(3 Marks)**

DA = Rs.32,130/- (42%)

Gross Qualifying Service : 40-00-28

Less Non Qualifying Service : 00-00-11

Net Qualifying Service : 40-00-17 i.e. more than 66 SMPs

(i) Pension = LPD/2
= $76,500/2$
= Rs. 38,250/-

(3 Marks)

(ii) Family Pension
Enhance Rate = 50% of Last Pay Drawn
= $76,500 \times 50\% = \text{Rs. } 38,250/-$

Normal Rate = 30% of Last Pay Drawn
= $76,500 \times 30\% = \text{Rs. } 22,950/-$ **(4 Marks)**

(iii) Retirement Gratuity = $(\text{LPD} + \text{DA})/4 \times \text{Six Monthly period subject to maximum of 66}$
= $(76,500 + 32,130)/4 \times 66$
= Rs.17,92,395/- **(3 Marks)**

(iv) Age on next birthday i.e. 01.05.2024 is 61 years
Commutation = $(\text{Pension} \times 40\%) \times 12 \times 8.194$
= $(38,250 \times 40\%) \times 12 \times 8.194$
= $15,300 \times 12 \times 8.194$
= 15,04,418.4 **Say Rs.15,04,419/-** **(3 Marks)**

(v) EL Balance 255 days = $((76,500 + 32,130) / 30) \times 255 = \text{Rs. } 10,86,300.00$
HPL Balance 98 days = $((76,500 + 32,130)/2) / 30 \times 45 = \text{Rs. } 81,472.50$
TOTAL = Rs.11,67,772.50
Say Rs.11,67,773/- **(4 Marks)**

(1) (b) In the given scenario Pension = Average Emoluments of last 10 months / 2

AE = 01.07.2022 to 31.01.2023 = $76,500 \times 7 = \text{Rs. } 5,35,500$
01.02.2023 to 31.03.2023 = $78,800 \times 2 = \text{Rs. } 1,57,600$
01.04.2023 to 30.04.2023 = $76,500 \times 1 = \text{Rs. } 76,500$
TOTAL = Rs.7,69,600 i.e AE = 76,960/-

Pension = $76,960/2 = \text{Rs. } 38,480/-$ **(5 Marks)**

2) GPF Interest Rate = 7.1%

(3 Marks)

Opening Balance as on 01-04-2022

Month	Subscription	Refund	Advance / withdrawl	Balance	IBB
Opening Balance				2,37,000	
April 22	45,000	5,000		2,87,000	2,87,000
May 22	45,000	5,000		3,37,000	6,24,000
June 22	45,000	5,000		3,87,000	10,11,000
July 22	45,000	5,000		4,37,000	14,48,000
Aug 22	45,000	5,000		4,87,000	19,35,000
Sep 22	45,000	5,000		5,37,000	24,72,000
Oct 22	45,000	5,000		5,87,000	30,59,000
Nov 22	45,000	5,000		6,37,000	36,96,000
Dec 22	45,000	5,000	1,00,000	5,87,000	42,83,000
Jan 23	45,000	5,000		6,37,000	49,20,000
Feb 23	25,000			6,62,000	55,82,000
Mar 23	25,000			6,87,000	62,69,000
Interest @ 7.1% =(IBB X7.1%)/12				37,092	
Closing Balance as 31.03.2033				7,24,092	

(12 Marks)

3) a) If he opts for fixation of pay with effect from date of promotion

Pay as on 01.07.2021	Rs.42,800/- in Level 5
Date of Promotion as IP	03.04.2022
Pay as on 03.04.2022	Rs.42,800/-
After Notional Increment in Level 7	Rs.44,100/-
Next Stage in Level 7	Rs.44,900/- from 03.04.2022
Pay as on 01.07.2022 in Level 7	Rs.44,900/-
DNI on 01.01.2023 to the stage of	Rs.46,200/-

(7.5 Marks)

3) b) If he opts for fixation of pay with effect from date of next increment

Pay as on 01.07.2021	Rs.42,800/- in Level 5
Pay as on 03.04.2022	Rs.42,800/-
Next stage in Level 7	Rs.44,900/- from 03 04.2022 to 30.06.2022
Pay on 01.07.2022 in Level 5	Rs.44,100/- (but for promotion)
Add Notional Increment in Level 5	Rs.45,400/-
Next stage in Level 7	Rs.46,200/- w.e.f. 01 07.2022 with DNI on 01.01.2023
Next Increment on 01.01.2023	Rs.47,600/-

(7.5 Marks)

4) 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/-

(5 Marks)

For Family :

2 Rail fares (Wife & 2 minor children) from

Chennai to New Delhi by AC 2 Tier

Rs. 8,000/-

(3 Marks)

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.1,46,580/-

(5 Marks)

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 fro 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.

(2 Marks)

5) Earned leave Account

	Earned (days)	Availed (days)	Balance (days)
Credit as on 01.08.2016			215
20.08.2016 to 31.08.2016 EL availed	---	12	203
01.01.2017 credit	15	--	218
01.01.2017 to 14.02.2017	--	45	173
01.07.2017 to 30.06.2021 Credit 8 X 15	120	--	293
01.07.2021 to 30.06.2021 Credit	15	--	300 + 8
01.07.2021 to 31.12.2021 Credit	15	--	300 + 15
01.01.2022 to 30.06.2022 Credit	15	--	300 + 15
Balance of EL credit as on 30.06.2022	--	--	300

(7.5 Marks)

Half Pay leave Account

	Earned (days)	Availed (days)	Balance (days)
Credit as on 01.08.2016			325
01.10.2016 to 15.10.2016 Commuted a availed	---	30	295
01.01.2017 credit	10	--	305
04.03.2017 to 23.03.2017 HPL availed	---	20	285
13.05.2017 to 01.06.2017 Commuted availed	---	40	245
01.07.2017 to 30.06.2022 Credit 10 X 10	100	--	345
Balance of HPL credit as on 30.06.2022	--	--	345

(7.5 Marks)

Part-II

- 6 (i)** 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). **(2 Marks)**
- (ii)** 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). **(2 Marks)**
- (iii)** A Sevak shall be entitled to an amount of compensation as ex gratia payment equal to 25% of his/her Time Related Continuity Allowance together with admissible Dearness Allowance per month for the period of put-off duty less than 90 days (Rule 12 (3) of GDS Service Rules). **(2 Marks)**
- (iv)** All categories of Gamin Dak Sevaks (GDS) can avail of the Voluntary Discharge Scheme on completion of 20 years of engagement period or on medical grounds as per the instructions issued from time to time by the Department (Rule 3-C of GDS Service Rules). **(2 Marks)**
- (v)** 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 (Rule 8 of GDS Service Rules). **(2 Marks)**
- 7 (a) (i)** 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. **(2 Marks)**
- (ii)** 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. **(3Marks)**

(iii) A Government servant under suspension may be granted Dearness Allowance on the basis of the subsistence allowance paid from time to time. **(2 Marks)**

7 (b) Dearness Allowance will not be admissible in the following types of cases :-

- (i)** The allowance will not be admissible to officers posted ex-India to special posts e.g. Consular posts abroad
- (ii)** The Government Servant on deputation abroad will not be eligible to draw the Dearness Allowance or dearness pay during such period of deputation abroad when they draw foreign allowance instead of Daily Allowance at split or all inclusive rates.

(3 Marks)

8 (i) During Joining Time, a Government servant shall continue to draw House Rent Allowance at the same rates at which he was drawing these allowance 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 subject to a maximum of 180 days. **(2 Marks)**

(ii) A Government servant, whether permanent or temporary, who is sent to training in India, and whose period of training is treated as duty under FR 9 (6)(b) shall be entitled to draw during the entire period of such training, House Rent Allowance at the rates admissible to him, from time to time, at either the place of training or the place of duty from where he proceeded on training, whichever are more favourable to him. However a Government servant who is allowed travelling allowance as on tour and draws daily allowance at the place of training will draw HRA only at the rates admissible to him at his headquarters from where he proceeded on training.

(4 Marks)

(iii) 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 :-

- (a)** For entire period of deputation if period of deputation does not exceed one year
- (b)** If the period of deputation exceeds one year, Upto the date his family resides at the Headquarters of the employee in india if the employee is applies for family passage to the place of deputation abroad or for Transfer Travelling Allowance in respect of his family's journey from Hqrs to Home Town or any other station in india.
- (c)** In case of deputation is initially not exceeding one year but subsequently extended beyond one year HRA will be admissible upto the date of orders extending the period of deputation beyond one year and thereafter shall be admissible as per sub para (b) above.

The drawl of above allowance is subject to production of certificate prescribed in Rules.

(4 Marks)

- 9 (i)** 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 upto 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. **(2 Marks)**
- (ii)** 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. **(2 Marks)**
- (iii)** 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. **(2 Marks)**
- (iv)** 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 upto 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/- **(2 Marks)**
- (v)** 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. **(2 Marks)**

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PAPER – II

ANSWER KEYS

PART I

1. Choose the best option for the Questions (i) to Question (x) :

- i. C. Government e-market place
- ii. C. 25000/-
- iii. B. CPMG/PMG
- iv. C. zfi_pos_bal
- v. B. Type of the office
- vi. D. Both of them Jointly/ separately
- vii. A. One year
- viii. B.60
- ix. A. Blue
- x. A. Rs 5000

(Mark 1 x 10 Qns = 10 marks)

2. A. RETRENCHMENT REGISTER :

FHB VOL I Rule 85. A register in form ACG -60 should be maintained at the Disbursing Office for recording all retrenchments ordered either by the Accounts/Audit Officer or by Departmental authorities, all advances made but not adjusted and losses etc. , affecting the balance of the office. It contains columns specifying the name and office of the person from whom the recovery is to be effected, the nature and amount of the over-payment, advance or loss, the method by which the amount has been adjusted, the balance outstanding on the 31st March, and for the initials of the Head of the Office for testifying the correctness of the entries made therein. In the case of defalcation or a loss, when authority is received for its write off, the fact should be noted against the original entry in the Register and the number and date of the order cited in support of the adjustment made. Recoveries of losses should be credited in the accounts and the necessary entries made in the Register **(Marks 3)**

Note 1- 'Disbursing office', mentioned in the above rule refers to 'Drawing Office' **(Marks 1)**

Note 2- The duty of the Head of the Office for checking the correctness of entries made in the Register of retrenchments and initialing them in token of such check may be performed by an official not below the rank of Junior Accountant or Lower Selection Grade cadre. This delegation is subject to the condition that the Head of the Office shall remain responsible for the proper maintenance of this Register and he shall check at least ten percent of the entries made there in every month and initial them in token of having done so. **(Marks 1)**

B. Attachment of Pay and Allowances, etc., for debt.

FHB VOL I : Rule 174. When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the Officer receiving the attachment order to see that proper deduction is made in satisfaction of such order from the pay of the Government Servant concerned and to keep a record of such deductions in Form G.A.R. 22 (TR-13). If a Govt. Servant is adjudged insolvent, the attachable portion of his salary vests in the Court that passed the order of insolvency or the Receiver appointed by the Court. The amounts which have been under attachment in execution of the decree against the insolvent shall also, after the order of insolvency, vest in such Court or the receiver and the attached amount in such cases, instead of being sent to the insolvency Court or the receiver for pro-rata distribution among the all the creditors of the insolvent Government Servant. **(Marks 2)**

NOTE 1.—

The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section 1 of Section 60 of the Code of Civil Procedure, 1908.

The following is an extract of the relevant provisions of the Sub- Sections as at present in force: —

"60 (1). The following property is liable to attachment in execution of a decree:

Provided that the following particulars shall not be liable to such attachment or sale, namely:—

(h) the wages of labourers and domestic servants, whether payable in money or in kind;

(i) salary to the extent of the one thousand rupees and two third of the remainder in execution of any decree other than a decree for maintenance: Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months, and, where such attachment has been made in execution of one and the same decree, shall, after the attachment has Continued for a total period of twenty-four months, be finally exempt from attachment in execution of that decree.

(i-a) one-third of the salary in execution of any decree for maintenance;

(l) any allowance forming part of the emoluments of any servant of the Government which the appropriate Government may by notification in the Official Gazette declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant..... while under suspension;

Explanation I. —The moneys payable in relation to the matters mentioned in clauses (h), (i) and (ia) are exempt from attachment or sale, whether before or after they are actually payable, and, in the case of salary, the attachable portion thereof is liable to attachment whether before or after it is actually payable. (Rule 60 of Civil Code Procedure Act 1908 last updated upto 4th March 2020)
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Explanation II.—In clauses (i) and (ia)], “salary” means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (l), derived by a person from his employment whether on duty or on leave.

Explanation III.—In clause (l) “appropriate Government” means— (i) as respects any person in the service of the Central Government. (ii) Administration or of a cantonment authority or of the port authority of a major port, the Central Government; (iii) as respects any other servant of the Government or a servant of any other local authority, the State Government.

Explanation IV.—For the purposes of this proviso, “wages” includes bonus, and “labourer” includes a skilled unskilled or semi-skilled labourer.

NOTE 2.—

The following declaration have been issued by the Central Government under clause (l) of the proviso to sub-section (1) of Section 60 of the Code of Civil Procedure: —

The following allowances payable to any public Officer in the service of the Government, or any servant of a Railway Administration or of a Cantonment Authority or of the Port Authority of a major port, shall be exempt from attachment by order of a Court: —

(i) All kinds of travelling allowances.

(ii) All kinds of conveyance allowances.

(iii) All allowances granted for meeting the cost of—(1) uniforms and (2) rations.

(iv) All allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities including hill stations.

(v) All house rent allowances.

(vi) AM allowances granted to provide relief against the increased cost of living.

(vii) A foreign allowance or in the case of Heads of Diplomatic Missions, frais de representations assigned to Officers serving in posts abroad.

(viii) Children's Education Allowance. (Whether described as such or as children education assistance or in any other manner).

(ix) All amounts paid by way of reimbursement of medical expense (Marks 2)

NOTE 3.—

Dearness Pay, which is really a part of the dearness allowance and is treated as pay for certain specific purposes only, is laid exempt from attachment by order of a Court. (Rule 225 of CTR/Rule 74 of R&P Rules 1983) 113

NOTE 4.—

Field allowance paid to personnel of the Department of posts on Military Service is not granted in order to enabling an individual to meet any specific items of expenditure, but is only addition to his emoluments. The allowance is not, therefore, exempt from attachment by order of a Court.

NOTE 5.—

The procedure for recovery of the amounts of Court attachments against office of the Department of Posts is laid down in Para 163 to 172 of the Postal Manual. Volume III.

(Marks 1)

C. LAST PAY CERTIFICATE:

FHB VOL I Rule 181. In all cases of transfers, the responsibility for obtaining his own copy of the Last Pay Certificate from his last Disbursing Officer shall rest with the Government servant concerned. GOVERNMENT OF INDIA'S DECISION Issue of Last Pay Certificate in the event of transfer, deputation or foreign service - In all cases of transfers, deputations and foreign service, the last Drawing and Disbursing Officer of the Government servant should send a copy of the Last Pay Certificate to the new Drawing and Disbursing Officer. Other documents such as the Service Book are also to be sent in the case of transfers from one Ministry or Department of the Central Government to another (including Defence, Posts & Telegraphs and Railways). [Rule 81, Central Government Account (Receipts and Payments) Rules, 1983] Rule 182. A Disbursing Officer must be careful not to pay the pay and allowances to a Government servant to whom he has granted a Last Pay Certificate unless the certificate is first surrendered.

(Marks 3)

NOTE1 —Withdrawal for a claim for Travelling Allowance in respect of journey, by a retiring Government servant and his family, from his last place of duty to a place where he wishes to reside, may be permitted by the Disbursing Officer even without surrendering the Last Pay Certificate.

NOTE2- In the event of death, retirement or discharge of a Government Servant, the Children Education Allowance admissible in respect of him should be drawn and disbursed by the Head of the Office in which the Government Servant was last employed and withdrawal of 117 funds for the purpose may be permitted by the Disbursing Officer even without surrendering the Last Pay Certificate. (Note 2 below rule 21 of CTR)

(Marks 2)

D. SECURITY DEPOSITS

FHB VOL I Rule 339. The classes of employees of the Department who are required to furnish securities, and the amount of such securities, and the conditions under which the securities are held by Officers of the Department have been set out in Chapter 5 of the Postal Manual, Volume II.

(Marks 3)

Also, a detailed procedure has been laid down in Rule 306 of GFR 2017. All security deposits of employees and contractors should be covered by a bond or agreement setting forth the conditions under which the security is held and may ultimately be refunded or appropriated.

(Marks 2)

3.1.a) Pension Payment Order

FHB vol ii Rule 119. Unless the Government orders otherwise in case of any particular class of pensions or in the case of payment of provisional pensions by Heads of Offices, payment of service pensions can be made only upon valid e-Pension Payment orders or hard copy of the Pension Payment order in the prescribed Form issued by the Accounts officer of the Circle Postal Accounts office to the Head Post Office or central office as authorised by Director General at, or in the jurisdiction of which payment is desired by the pensioner. (2) Along with a Pension Payment Order, the Postal Accounts Office shall forward:- (i) a specimen signature of the pensioner if he can sign his name in English, Hindi or the official regional language, otherwise, thumb or finger impressions of his left hand or where this is not possible due to physical incapacity, the thumb and finger impressions of his right hand, failing which his toe impressions, the specimen signature and thumb and finger or toe impressions being duly attested by the Head of the Office concerned or by some other responsible person, and (ii) an attested copy of the pensioner's photograph and in case of Government Servants governed by the Family Pension Scheme for Central Government employees, 1964, of his wife or her husband also, as the case may be, in passport size except in the case purdanashin ladies, persons in receipt of family pensions granted under the Wound and Extra-ordinary Pensions Rules and the liberalized Pension Rules and any other person specially exempted by Government.

(Marks 1)

Note: - Each pension payment order will be accompanied by Form No. Pension-7, intended to be delivered by the disbursing Postal Financial Handbook Volume-II 202 officer to the pensioner concerned for use as a Wallet for the pensioner's half of the Pension payment order.

(Marks 1)

b) Absentee Statement

FHB VOL I Rule 223. The monthly bill shall be supported by an absentee statement, if any person in superior service whose name is required to be shown in the establishment pay bill, was absent during the month either on special duty or on suspension, or with or without leave other than casual leave or when a post is left vacant substantively, whether any officiating arrangements have or have not been made against it.

(Marks 1)

NOTE. 1.— Whenever an absentee statement accompanies a bill, certificate No. 2 printed on the bill form should be struck out. 148

NOTE 2.—When a Government servant is paid for any period of joining time, the period should be shown separately in the absentee statement and if the period exceeds 7 days exclusive of Sundays, the additional information, i.e. particulars of journey, total number of days spent in transit, etc., required for audit purposes may also be given in the "Remarks column" in the absentee statement

NOTE 3.—When a non-Gazetted Government servant is transferred otherwise than for the public convenience, the Head of the Office will endorse on the Establishment bill in which his pay for the month is drawn, a certificate stating the reason of the transfer.

NOTE4.—The subordinate offices shall send on the 22nd of each month an absentee statement, upto the 20th of the month, to the Head Postmasters or the Divisional Engineers as the case may be, in respect of all non-Gazetted staff, whose names are required to be included in the Establishment Pay Bill. They shall also send a supplementary statement from 21st upto the end of the month on the following month. The Head Postmasters or the Divisional Engineers should check these statements with reference to charge reports, leave or posting orders, etc. before preparing the Establishment Pay Bills etc. All the events communicated through the original absentee statements will be incorporated in the monthly Establishment Pay Bills whereas changes intimated through the Supplementary Statement should be taken into account while preparing the Supplementary pay bills and/or the bills for the subsequent period.

NOTE 5.—The Record and Sub-Record Clerks will send on the 22nd of each month, an absentee statement, upto the 20th of the month, to the Head Record Clerk, in respect of non-Gazetted staff, whose names are required to be included in the Part I and/or whose total strength is to be shown in Part II of the Establishment Pay Bill. They shall also send a Supplementary statement from 21st upto the end of the month on the 1st of the following month. The Head Record Officer should check these statements with reference to charge Reports, leave or posting orders etc., before preparing the Establishment Pay Bills etc. All the events communicated through the original absentee statements will be incorporated in the monthly Establishment Pay Bills whereas changes intimated through the supplementary statements should be taken into account while preparing the supplementary pay bills and/or the bills for the subsequent period.

(Marks 1)

c) Bid Security

GFR 2017 , Rule 170 (i) To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, Bid Security (also known as Earnest Money) is to be obtained from the bidders except Micro and Small Enterprises (MSEs) as defined in MSE Procurement Policy issued by Department of Micro, Small and Medium Enterprises (MSME) or are registered with the Central Purchase Organisation or the concerned Ministry or Department. The bidders should be asked to furnish bid security along with their bids. Amount of bid security should ordinarily range between two percent to five percent of the estimated value of the goods to be procured. The amount of bid security should be determined accordingly by the Ministry or Department and indicated in the bidding documents.

The bid security may be accepted in the form of Account Payee Demand Draft, Fixed Deposit Receipt, Banker's Cheque or Bank Guarantee from any of the Commercial Banks or payment online in an acceptable form, safeguarding the purchaser's interest in all respects. The bid security is normally to remain valid for a period of forty-five days beyond the final bid validity period.

(Marks 1)

(ii) Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity and latest on or before the 30th day after the award of the contract.

(iii) In place of a Bid security, the Ministries/ Departments may require Bidders to sign a Bid securing declaration accepting that if they withdraw or modify their Bids during the period of validity, or if they are awarded the contract and they fail to sign the contract, or to submit a performance security before the deadline defined in the request for bids document, they will be suspended for the period of time specified in the request for bids document from being eligible to submit Bids for contracts with the entity that invited the Bids.

(Marks 1)

II) Mr. X drawing the Basic Pay Rs.29,600/- in level 4 of Paymatrix

He is entitled for General ward.

The Package rate for CGHS code for LSCS 614 :14050/- Semi Pvt

(Marks 2)

Medical claim is Rs.14050-10% of 14050

The admissible claim amount is Rs.12645/-

(Marks 2)

4. a) The process in creating the employee ID for the newly joined official in an office in CSI HR module:

To obtain the following data for the employee in creation of Employee ID

1. Personal Data; Employee Name, DOB, Marital Status, Gender

2. Family Details

3. Personal IDs; DDO code/Aadhar number/PAN card

(Marks 3)

Recruitment of New Joinees :

Establishment Register Verification : Tcode : ZHR_ERDETAILS

The details for the provided office and the below offices are extracted from the system.

The vacant postid from the above is used for the hiring new joinees to the office.

Please upload the excel with the following mentioned in each column

Facility ID	Post ID	First Name	Last Name	DOJ	DOB	GENDER	MARITAL_STAT	PAN	AADHAR	DDO	COST CENTER	HOA
-------------	---------	------------	-----------	-----	-----	--------	--------------	-----	--------	-----	-------------	-----

Only ID no Text

8 digit postid dd.mm.yyyy dd.mm.yyyy

Marital Status Gender 0 Single 1 Male 1 Married 2 Female 2 Widow 3 Divorcee

The Post id can be provided using the tcode : ZHR_ERDETAILS

The employee ID will be generated.

(Marks 2)

b)

Date	Departure	Arrival	Mode of transport	Class of accommo dation	Fare per person in Rs.	Distance in kms	Remarks
07.08.23	Chengalpattu Residence	Chengalpattu Station	Share auto	--	--	3	
07.08.23	Chengalpattu Station	Chennai Egmore	Train	Ordinary	70*	70	(*35 per person x 2 Nos.) #
07.08.23	Chennai Egmore	Chennai Residence	Taxi	--	--	7	Total fare Rs. 240/-
08.08.23	Chennai Residence	Chengalpattu Residence	Taxi	--	--	80	Total fare value Rs. 2350/-

The eligible claim amount is Rs.70/- *

Marks 3

***Marks 2**

5.

a) Buy-Back Offer :

GFR Rule 176 :When it is decided with the approval of the competent authority to replace an existing old item(s) with a new and better version, the department may trade the existing old item while purchasing the new one. For this purpose, a suitable clause is to be incorporated in the bidding document so that the prospective and interested bidders formulate their bids accordingly. **(Marks 1)**

Depending on the value and condition of the old item to be traded, the time as well as the mode of handing over the old item to the successful bidder should be decided and relevant details in this regard suitably incorporated in the bidding document. Further, suitable provision should also be kept in the bidding document to enable the purchaser either to trade or not to trade the item while purchasing the new one. **(Marks 1)**

b) The maximum limit of hours for sanctioning of OTA on normal working days and holidays to staff car drivers

On normal working days : OTA should not exceed 6 hours

(Marks 1)

On Sundays and holidays: OTA should not exceed 8 hours

(Marks 1)

c) PCA ADVANCE

IBB					
Month / Year	2023	2024	2025	2026	Total
Jan		42000	30000	6000	78000
Feb		41000	28000	4000	73000
March		40000	26000	2000	68000
April		39000	24000	0	63000
May	50000	38000	22000		110000
June	49000	37000	20000		106000
July	48000	36000	18000		102000
August	47000	35000	16000		98000
September	46000	34000	14000		94000
October	45000	33000	12000		90000
November	44000	32000	10000		86000
December	43000	31000	8000		82000
Total	372000	438000	228000	12000	1050000
	#	#	#	#	#
Interest	8575	(105000*9.8/1200)	#		

Marks 1

6. HBA ADVANCE

a. Basic pay	50500
b. Scale of pay	Level 8 (Rs.47600 - Rs.151100)
c. Total years of service from the date of entry to date of superannuation for purpose of Gratuity calculation	
i) DCCS	2000 12 04
ii) D O R	2036 10 31
iii) Total no.of years of service	35 10 07 (66 smps)
d. Cost ceiling limit (139times of Pay)	70,19,500
e. i) Advance applied for	1275000
ii) 34 months Basic pay	1717000
iii) Outstanding amount of loan	1275000
iv) Eligible amount of advance (whichever is least of i) to iii)	1275000
Repaying capacity	
a. 40% of BP	20200
a. 40% of BP or 40% of BP & 65% of DCRG or 50% of BP & 75% of DCRG	(If 40% of Basic pay as on date is recovered from the salary of the official total loan amount can be recovered in 64 instalments as such the same can be taken as repaying capacity)

(Marks 4)

- A) Amount of HBA admissible Rs.1275000 (Marks 2)
 B) Maximum repaying capacity Rs.20200 per month (Marks 2)
 C) List of documents to be submitted along with HBA application. (Marks 2)

- 1 Application in the Prescribed format
- 2 Sale Deed (Attested copy)
- 3 Parent Deed
- 4 Encumbrance Certificate
- 5 Site plan / Lay out sanctioned
- 6 Approved house plan
- 7 Letter of approval of the plan (Whether the layout has been approved by the village / panchayat/Municipality / Corporation)
- 8 Detailed and abstract estimate approved by the Engineer
- 9 If rural, 80% of the cost of construction is recommended
- 10 If the house is to be constructed within the periphery of a town or city the restriction of 80% of the cost of construction, need not to be imposed
- 11 Whether the certificate of the Govt pleader has been obtained
- 12 whether permission from HOD was obtained for purchase of house/ flat
- 13 Insurance covered upto _____
- 14 Recommendation of the subordinate officer for grant of HBA

PART II

7)

Date	Departure	Arrival	Mode of transport	Class of accommodation	Fare per person in Rs.	Distance in kms	Remarks
03.07.2023	Tirunelveli	Chennai	Train	2 nd AC	0	653	When family stays away from HQ amount incurred from hq or residence whichever is less / shorter route to be reimbursed
03.07.2023	Chennai Central	Hotel @ Egmore	Auto	--	0	4	Total fare value
05.07.2023	Hotel @ Egmore	Chennai Central	Auto	--	0	4	Total fare Rs. 50/-
05.07.2023	Chennai	Mangalore	Train	3 rd AC	3765	722	Officer, wife and son 1255*3
06.07.2023	Mangalore Station	Hotel @ Mangalore	A/c Taxi	--		12	Total fare value
09.07.2023	Hotel @ Mangalore	Mangalore Airport	A/c Taxi	--		16	Total fare value
09.07.2023	Mangalore Airport	Chennai Airport	Flight	Economy	3565	722	Travelled by officer only
09.07.2023	Mangalore Airport	Tuticorin Airport	Flight	Economy	6540	834	Travelled by spouse and son (less than the ticket cost for travel to hq hence allowed) 3270*2

09.07.2023	Chennai Airport	Residence @ Chennai	A/c Taxi	--	0	7	Officer only
09.07.2023	Tuticorin airport	Tirunelveli	Bus	Ordinary	0	40	Travelled by spouse and son

The admissible claim amount Rs.13870/-

(Each row Marks 1)

8. Last pay certificate

FORM 'LAST PAY CERTIFICATE'

GAR - 2

[See Rule 11(4) and 80 of Central Government account, Receipts & Payment Rules, 1983]

1. Last Pay Certificate of : Shri. Y
Employed in : Ministry of Communications & Information Technology (D.O.P)
As : Postal Assistant
Level : 04
Pay index : 12
LPC Order Number : 00000000
LPC Generation Reason : Transfer

2. He /She has been paid upto 30.06.2023 at the following rates

Dues	Rate	Amount	Deductions	Amount	Instll.
Basic Pay		40,400.00	GPF Subscription	10,000.00	
Dearness Allowance		16,968.00	Prof. Tax	200.00	
DA on TPA		1,512.00	Income Tax	2,850.00	
House Rent Allowance		10,908.00	PLI Premium	638.00	
Transport Allowance		3,600.00	CGHS	250.00	
			HBA Interest	2,000.00	
			CGEGIS Savings Fund	30.00	
Total Dues (Rs.) :		73,388.00	Total Deductions (Rs.):	15,968.00	

3. His / Her G.P.F A/c No.: MTM-XXXX is maintained by
4. He / She made over charge of the post of on the forenoon/afternoon of 03.07.23.
Recoveries are to be made from the pay of the Govt. servant as detailed below
6. He / She is also entitled to a joining time of 10 days.
7. He / She is has been sanctioned leave preceding joining time for - NIL days.
8. He / She finances the Insurance policies detailed below from GPF:
9. Details of PLI recovery through Pay Bill. :
10. Details of Income Tax recovered upto the date from the beginning of the Current financial year are as under. Rs.2850/- per month from the month of March 2023 ie., Rs.11,400/-
11. His date of next increment is July of the year.
12. Service from the period 01.03.2023 to 30.06.2023 (during his stay in this office) has been verified. A copy of LPC is given to the Govt servant.

PLI POLICIES

PLI policy Number	Amount
TN_EA_XXXX	Rs. 250/- +GST 5/-
TN_EA_YYYY	Rs.375/- +GST 8/-

RECOVERIES

Type of Recovery	Total Amount of recovery	Installment Amount	Amount Recovered	Balance to be Recovered
HBA Interest	56,000/-	2000/-	20000/-	36000/-
Note: Details of Salary Paid & Income Tax is encl				

(Sd/-)

Signature of DDO

Sl. 1 to 3 (Marks 4)

Sl. 4 to 8 (Marks 4)

Sl. 9 to 12 (Marks 2)

9. CGEGIS Calculation:

Mr. X is drawing basic pay of Rs.90000/- in level -10 #

The officer was a member of Central Government Employees Group Insurance Scheme – 1980 and opted for revised rate w.e.f 1.1.1990. #

Group C cadre on 29.8.1988 #

Promoted to Group B cadre on regular basis w.e.f 5.9.2001 #

JTS Group A cadre w.e.f 7.6.2019. #

Period of Subscription	Cadre	Rate of monthly contribution	Table Value	Amount
1.1.1989 to 31.12.1989	C	20/-	26180.25*2	52360.5
1.1.1990 to 31.12.2001	C	30/-		
1.1.2002 to 31.12.2019	B	60/-	6646.34*2	13292.68
1.1.2020 to 30.9.2022	A	120	381.21*4	1524.84
TOTAL				Rs.67178

Each line Marks 1

Tabular Marks 5 (Each row marks 1)

10. (a)**1. Administrative approval.—**

Postal Manual Vol II : Rule 522 The formal acceptance of a proposal for work by the Department is termed Administrative approval of the work, and is in effect an order to the Civil Wing or Public Works Department or Military Engineer Services to execute certain specified works at a stated sum to meet the administrative needs of the Department requiring the work. (Marks 1)

Such approval should not, however, be accorded until the professional authorities have intimated that the preliminary estimate is sufficiently correct for the purpose. (Marks 1)

2. Expenditure sanction

Postal Manual Vol II : Rule 524.

(1) Expenditure sanction means the concurrence of the Government of India in the Ministry of Finance to the proposed expenditure in cases where this is necessary. Otherwise it is the sanction of the Head of the Department or the Head of a Circle, as the case may be. In all other cases, the act of appropriation or re-appropriation will operate as sanction to the expenditure concerned.

(2) All building projects beyond the Director-General's powers of sanction will be submitted to the Ministry of Finance for approval before expenditure sanction is accorded. **(Marks 1)**

(3) It is not essential that expenditure sanction should invariably be obtained after technical sanction has been given, as there will naturally be cases in which doubts may arise as to whether the Government of India are likely to concur. In such cases it would be advisable to apply for expenditure sanction before going to the labour and expense of preparing detailed plans and estimates. **(Marks 1)**

(b). The Major Head for:

1. Expenditure on Postal Services : 3201 #
2. Postal Receipts : 1201 #
3. Capital Outlay : 5201 #

For every two digit (first two , third fourth) Marks 1

11. I) List out the Dependent Family Member comes under CGHS :

The term 'family' means and includes:-

1. Husband or wife as the case may be **(Marks 1)**
2. Dependant Family Members: parents, sisters, widowed sisters, widowed daughters, minor brothers and minor sister, children and step-children wholly dependent upon the Government Servant and are normally residing with the Government Servant. Also now included , dependent divorced / separated daughters (including their dependant minor children) and step-mother. **(Marks 2)**
3. The term dependency means that income from all sources including pensions and pension equivalent of DCRG benefit is less than Rs.9000/- plus amount of DA on Basic pension of Rs.9000/-per month **(Marks 2)**

II) The financial power of Head of Postal Division in Renting of buildings for office use in different classes of cities:

ITEM 3(c) of Schedule III of Schedule of Financial Powers of Head of Postal Division:

Renting of buildings for office use Without FRAC:-

- | | |
|---|--------------------|
| A1 & A city-Up to Rs.5,000/-per month | (Marks 1.5) |
| B1 & B2 city-Up to Rs.4,000/- per month | (Marks 1.5) |
| Other cities-Up to Rs.3,000/- per month | (Marks 2) |

12. I) The procedures to be done in CSI – SAP module for post to post mapping along with the relevant T-codes:

Post to Post mapping is having 3 activities

1. Identification of Post ID of Reportee /employee
 2. Identification of Post ID of Approver / Sanctioning Authority
 3. Mapping these Two ID with an appropriate relationship
- Identification of Post ID of Approver / Sanctioning Authority

(Marks 3)

Approving/Sanctioning authority is also an employee in SAP; repeat the same procedure for identification of Post ID. The difference is user needs enter the Approving/Sanctioning authority employee ID(User ID).

1. Identify the Postion ID's for all the employee using ZHR_ER DETAILS
2. Transaction code ZHR_REL_UPLOAD

(Marks 2)

II) The general terms and condition for grant of Medical advance under CGHS rule :

1. Considering that the basic purpose of grant of advance for treatment of any disease is to provide relief to a Government employee from facing hardship, it has been decided with the approval of the competent authority that serving CS(MA) and CGHS beneficiaries may be granted 90% medical advance of the approved CGHS. Grant of 90% medical advance for all treatments (IPD and OPD) under CGHS and CS(MA) Rules, 1944

(Marks 2)

2. In case of treatment procedures without Package rates, the admissible amount is calculated item-wise at CGHS rate. Item(s) for which there are no CGHS rates, AIIMS rates shall be considered. If there is no CGHS/AIIMS rate, actual estimate for the procedure shall be considered.

(Marks 1.5)

3. The Hospital seeking advance shall provide item-wise break-up of the estimate to facilitate processing of the requests for medical advance, 90% of the admissible rates arrived at, as per para (2) above, would be considered for grant of Medical advance.

(Marks 1.5)