

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

Revised Answer Key

Part-I

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

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

Gross Qualifying Service : 40-00-29

Less Non Qualifying Service : 00-00-11

Net Qualifying Service : 40-00-18 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
= $76,500 \times 50\% = Rs. 38,250/-$

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

(iii) Retirement Gratuity = $(LPD + DA)/4 \times$ 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 = $(Pension \times 40\%) \times 12 \times 8.194$
= $(38,250 \times 40\%) \times 12 \times 8.194$
= $15,300 \times 12 \times 8.194$
= 15,04,418.4 Say Rs,15,04,419/- (3 Marks)

(v) EL Balance 255 days = $((76,500 + 32,130) / 30) \times 255 = Rs. 9,23,355.00$
HPL Balance 98 days = $((76,500 + 32,130)/2) / 30 \times 45 = Rs. 81,472.50$
TOTAL =Rs.10,04,827.50
Say Rs.10,04,828/- (4 Marks)

(*) restricted to maximum of 45 days

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

AE = 01.07.2022 to 31.01.2023 = $76,500 \times 7 = Rs. 5,35,500$

01.02.2023 to 31.03.2023 = $78,800 \times 2 = Rs. 1,57,600$

01.04.2023 to 30.04.2023 = $76,500 \times 1 = Rs. 76,500$

TOTAL = Rs.7,69,600 i.e AE = 76,960/-

Pension = $76,960/2 = Rs.38,480/-$ (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 31.03.2023				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 :**

3 Rail fares (Wife & 2 minor children) from

Chennai to New Delhi by AC 2 Tier

Rs.12,000/-

(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.1,50,580/-****(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 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.

(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 Gramin 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)**