

भारतीय डाक विभाग/DEPARTMENT OF POSTS, INDIA
मुख्य पोस्टमास्टर जनरल का कार्यालय, पश्चिम बंगाल सर्किल
OFFICE OF THE CHIEF POSTMASTER GENERAL, WEST BENGAL CIRCLE
कोलकाता/KOLKATA-700012

To
All the Head of the Divisions/Units under West Bengal Circle

NO: Rectt./X-24/PO & RMS Accountant Exam/2023/AD(R) Dated at Kolkata-12, the 11.07.2023

Subject: Uploading of provisional answer keys and seeking feedback/comments on provisional answer keys in respect of PO & RMS Accountant examination held on 02.07.2023

Kindly refer to the above mentioned subject.

I am directed to forward herewith the provisional answer keys in respect of Paper-I and Paper-II of the above mentioned examination for receiving feedback/comments on it from candidates who appeared in the examination. The provisional answer keys have also been uploaded on www.westbengalpost.gov.in.

Candidates who appeared in the aforesaid examination held on 02.07.2023 may send their feedback/comments on the Provisional answer keys, through email to the email ID answerkeyfeedback.wb@gmail.com (not through Post) latest by **17.07.2023**. Feedback/comments are required to be submitted for each paper separately. The feedback/comments received after due date will not be considered.

This is for kind information & taking necessary action.

Encl: As above.


ADPS (Rectt)
O/O the Ch. PMG, WB Circle
Kolkata- 700 012

Copy for information and necessary action to:-

1. The PMG, Kolkata region, Kolkata-700012/ The PMG, MM region, Kolkata-700012/The PMG, SB region, Kolkata-700012/The PMG, NB region, Siliguri- 734001/The PMG, Sikkim State/The PMG, A&N Island
2. The ADPS(TO), O/o the CPMG, WB Circle, Kolkata-700012. He is requested to upload the Provisional answer keys of Paper-I & II with the proforma for feedback on the Circle website.


ADPS (Rectt)
O/O the Ch. PMG, WB Circle
Kolkata- 700 012

DEPARTMENT OF POSTS : INDIA
PO & RMS Accountant Examination – 2023
WEST BENGAL POSTAL CIRCLE
PAPER I

(With the aid of Books)

Time allowed: 3 hours

Total Marks: 100

Mention Rule & Name of the Code Book invariably where applicable

Note: There are two parts in the question. Question number 1 and 6 is mandatory. From the rest question number 2 or3, 4 or 5, 7 or 8 and 9 or 10 is to be answered.
[Pay Matrix and GDS TRCA Matrix is supplied with the question]

[KEY]

PART I

Question Number 1 is mandatory

1. 1. Opening Balance as on 01.04.2022. = ` 786786/- .

Basic Pay : 44900/- in Level 6 of Pay Matrix. As on 31.03.2022

Subscription is not to be stopped three months prior to retirement as this is a Voluntary Retirement case.

MONTH	OPENING BALANCE	OPENING BALANCE FOR IBB	SUBSCRIPTION	RECOVERY	TOTAL of Subscription + Recovery	WITHDRAWAL/ ADVANCE	SUBSCRIPTION ON ABOVE BASIC PAY	IBB FOR 7.1%	IBB FOR 7.6%
Apr-22	786786	786786	45000	750	45750	0	100	832436	
May-22	832586	832436	45000	750	45750	0	100	878086	
Jun-22	878286	878086	45000	750	45750	6000	100	917736	
Jul-22	918036	917736	45000	750	45750	0	100	963386	
Aug-22	963786	963386	45000	900	45900	200000	100	809186	
Sep-22	809686	809186	45000	900	45900	0	100	854986	
Oct-22	855586	854986	45000	900	45900	0	100	900786	
Nov-22	901486	900786	37000	900	45900	0	0	938686	
Dec-22	939386	938686	37000	900	37900	0	0	976586	
Jan-23	977286	976586	37000	900	37900	0	0	0	1014486
Feb-23	1015186	1014486	37000	900	37900	0	0	0	1052386
Mar-23	1053086	1052386	37000	900	37900	0	0	0	1090286
Voluntarily Retired on 01.03.2023								0	0
TOTAL			500000	10200	510200	206000	700	8071874	3157158

Subscription of March 2023 has been regulated and phased in the manner as prescribed vide Para 4 (b) of Order No. 3/13/2022-P&PW(F) dated 02.11.2022 issued by Department of Pension and Pensioners Welfare, Subscription above Basic Pay as on the last day of previous financial year will not carry interest. Increment is drawn after 31.03.2022 hence will not affect till 31.03.2023

Spmb

For the advance of Rs. 12000/- during June 2021, recovery will be made for 16 months from August 2021 to November 2022 @ Rs. 750/- and thereafter combined with second advance. For the advance of Rs. 6000/- during June 2022, recovery will be made for 10 months from August 2022 May 2023 @ Rs. 900/-. [Outstanding amount of first advance is Rs. 3000/- + Rs. 6000/- = Rs. 9000/-] and recovery of this advance will not be completed due to Voluntary Retirement..

$$\text{Interest} = \{(\text{Total of IBB for } 7.1\% \times 7.1) / (12 \times 100)\} + \{(\text{Total of IBB for } 7.6\% \times 7.6) / (12 \times 100)\} = `47758.59 + `19995.33 = `67753.92/- = `67754/-$$

(Rounded)

$$\text{Amount Payable} = \text{Opening Balance} + \text{Subscription} + \text{Recovery} + \text{Interest} - \text{Withdrawal}$$

$$= `786786/- + `500000/- + `10200/- + `67754/- - `206000/- =$$

`1158740/- on or after 01.04.2023

Final Payment will not be effected in the month of March 2023 as the Official has worked for a day in the month of March 2023 and have subscription for the Month of February 2023 paid in March 2023.

[20 marks]

Attempt any one of Question Number 2 or 3

2. A. Admissibility of Retirement TA

<u>Sl. No.</u>	<u>Description</u>	<u>Amount</u>	<u>Remarks</u>
1.	Composite Transfer Grant [80% of Basic Pay] = 80% of `62200/-	49760.00	[Admissible as settles in a different town which is situated beyond 20 km of place of posting]
2.	Bus Journey = `320/- X 2 [As wife of the employee accompanied him]= `640/-	640.00	Fully admissible as State Transport Bus
3.	Personal Effects [507 X 50 X 5500/6000] = `25950 X 5500/6000 = `23237.50 = `23238/- (Rounded Off)	23238.00	Entitlement is 6000 kg for Pay Level 7 @ `50/- per km
	Total Admissible	73638.00	

Total Entitlement is `73638/- for TA on Retirement

[10 marks]

Ans

2. **B.**In case of transfer of a Government servant to or from North Eastern Region, including Sikkim, Andaman and Nicobar Islands, Lakshadweep and Ladakh, two days additional time shall be admissible over and above the normal joining time reckoned on the basis of actual distance between their old and new place of posting.

Normal Joining Time admissible is 10 days as continuous road travel more than 200 km is not involved. Hence, total Joining time admissible is $10 + 2 = 12$ days.

Official is entitled for flight and distance is less than 1000 Kms. The official should join his duty at new station on 09.03.2020 (Forenoon) as 8th March is Sunday and 2020 is a Leap Year. [5 marks]

OR

3. **A.**

As on 01.07.2017, before fixation Pay in Pay Level 5 is ` 48200/-		Comments
(i) Fixation of Pay on 2nd MACP with option to fix the pay from Date of next Increment:		
Pay on 12.02.2018 in Level – 5	48200	
Pay on 12.02.2018 in Level - 6	49000	consequent upon his/her promotion, the Government Servant opts to have his/her pay fixed from the date of his/her next increment (either 1st July or 1st January, as the case may be) in the Level of the post from which Government Servant is promoted, then, from the date of promotion till his/her DNI, the Government Servant shall be placed at the next higher cell in the level of the post to which he/she is promoted.
Pay on 01.07.2018 in Level – 5 after Annual increment	49600	
Pay on 01.07.2018 in Level – 5 after Notional increment	51100	
New Pay on 01.07.2018 in Level – 6	52000	On DNI in the level of the post to which Government Servant is promoted, his//her Pay will be re-fixed and two increments (one accrued on account of annual increment and the second accrued on account of promotion) may be granted in the Level from which the Government Servant is promoted and he/she shall be placed, at a Cell equal to the figure so arrived, in the Level of the post to which he/she is promoted; and if no such Cell is available in the Level to which he/she is promoted, he/she shall be placed at the next higher Cell in that Level.
New Pay Fixed in Level – 6 is `52000/-		
Date of Next Increment is 01.01.2019.		
(ii) Fixation of Pay on Promotion to AAO cadre from the Date of Promotion		
Pay on 01.07.2018 in Level 6	52000	
Pay on 05.10.2018 in Level 6	52000	
Pay on 05.10.2018 in Level 8	52000	No further grant of notional increment at the time of Regular Promotion after MACP. Identical call available in L-6 & L-8
Pay on 01.01.2019 in Level 8	53600	Increment granted as six month completed in the pay of Rs.52000/-
Pay on 01.01.2020 in Level 8	55200	Annual Increment
Date of Next Increment is 01.01.2021.		

[10 marks]

Stamps

3. B. Answer the following questions [Attempt any five] [1 X 5= 5 marks]

- (i) 40%
- (ii) 10 Years
- (iii) Rs. 9000/-
- (iv) Rs. 20 Lakh
- (v) Pensioner's Half and Disburser's Half
- (ix) No Limit
- (x) 20 times of monthly emoluments.

Attempt any one of Question Number 4 or 5

4. A. Define the following [Any three] : [2 X 3= 6 marks]
- (i) Accredited Bank – Rule 3 (1) (a) of Central Civil Services (Implementation of National Pension System) Rules, 2021.
 - (ii) Local Fund administered by Government – Rule 3 (1) (p) of Central Civil Services (Implementation of National Pension System) Rules, 2021.
 - (iii) Annuity Service Provider– Rule 3 (1) (d) of Central Civil Services (Implementation of National Pension System) Rules, 2021.
 - (iv) Central Recordkeeping Agency – Rule 3 (1) (f) of Central Civil Services (Implementation of National Pension System) Rules, 2021.
 - (v) Trustee Bank – Rule 3 (1) (v) of Central Civil Services (Implementation of National Pension System) Rules, 2021.

4. B. Rule 33 A & B of GPF (CS) Rules [9marks]

OR

5. Write Short note on the following :- . [Attempt any three] [5 X 3 = 15 marks]

- (i) Pension Disbursing Authority : Rule 3 (u) of CCS Pension Rules 2021
- (ii) Work Related Illness and Injury Leave (WRIL) : Rule 44 of CCS Leave Rules
- (iii) Child Adoption Leave :Rule 43 B of CCS Leave Rules
- (iv) Non Practicing Allowance: FR 9(21) GIO (2) & (3)
- (v) Special Duty Allowance : FRSR Vol I Appendix 9 (I) (iii) & (V)
- (vi) Service Book : SR 197 of FRSR Vol I

Ans

-[5]-
PART II

Question Number 6 is mandatory

6. A] [10marks]

CATEGORY OF GDS	PRE REVISED TRCA AS ON 01.07.2018	REVISED TRCA AS ON 01.07.2018
BPM with work load of 5 HOURS	4,575-85-7,125	14,500-35,480
Sl. No		
1	Assuming the basic TRCA of GDS as on 1.7.2018	5850/-
2	TRCA enhanced by fitment factor of 2.57 (rounded off to the nearest rupee)	15035/-
3	TRCA fixed as on 1.7.2018 (at the stage equal to the amount arrived at Sl No.2 above, if not, next stage above to the amount arrived as at Sl No.2 i.e. Stage-3 of Level-2 of TRCA Matrix)*	15390/-
4	TRCA on 1.7.2019 (Stage-4 of Level-2 of TRCA Matrix) *	15860/-
5	TRCA on 1.7.2020 (Stage-5 of Level-2 of TRCA Matrix) *	16340/-
6	TRCA on 1.7.2021 (Stage-6 of Level-2 of TRCA Matrix) *	16840/-
7	TRCA on 1.7.2022 (Stage-7 of Level-2 of TRCA Matrix) *	17350/-
*Assuming after completion of 12 months of continuous engagement from 1.7.2018 and every year		

TRCA fixed as on 01.07.2018 is 15390/- in the Wage Scale 2 (12,000-29,380) with Annual increase on 01.07.2019.

6. B] [10marks]

Period	Basic TRCA	DA %	No of Months	Total Drawn	Basic TRCA raised by the factor 2.57	Total Due	Difference	Amount Payable
01.01.2016	2430	125	3	16404	6245	18735	2331	
01.03.2016	2475	125	3	16707	6361	19083	2376	
01.07.2016	2475	132	6	34452	6361	38166	3714	
01.01.2017	2475	136	3	17523	6361	19083	1560	
01.03.2017	2520	136	3	17841	6476	19428	1587	
01.07.2017	2520	139	6	36138	6476	38856	2718	
01.01.2018	2520	142	3	18294	6476	19428	1134	
01.03.2018	2565	142	3	18621	6592	19776	1155	16575
TOTAL				175980		192555	16575	

Arrear payable for the period of 01.01.2016 to 30.06.2018 is 16575/-

Stamps

Attempt any one of Question Number 7 or 8

7. A. Pay Slip of Ms. Z, JA, PAO, Shillong for the month of February 2020.

Pay in Pay Matrix : Level 5 Cell 1 = `29200/- [As initial appointment]

She has worked for 12 days in the month of February 2020.

Pay admissible of February 2020 = $29200 \times 12 / 29 = `12083/-$ (Rounded up)

NPS subscription is not to be deducted if the joining date is after the first day of the month.

CGEGIS : only insurance fund deducted.

<u>Drawls</u>	<u>Amount</u>	<u>Deductions</u>	<u>Amount</u>	<u>Out of Account Recovery</u>	<u>Amount</u>
Basic Pay	12083	CGEGIS	10		
DA (17%)	2054	NPS	0		
HRA (16%)	1933				
SDA (10%)	1208				
Special Compensatory (Remote Locality) Allowance @1000 p.m.	414				
TPTA (@1800 + 17% DA)	871				
TOTAL	18563	TOTAL	10	TOTAL	0

Net Pay : `18563/-

(Rupees Eighteen Thousand Five Hundred Sixty Three Only)

Take Home Pay : `18553/-

(Rupees Eighteen Thousand Five Hundred Fifty Three Only) [10 marks]

7. B. Answer any Five in one Sentence. :

[5 X 1 = 5 marks]

- (i) Pension Fund Regulatory and Development Authority of India
- (ii) 80%
- (iii) Pension Fund Managers.
- (iv) NO
- (v) Permanent Retirement Account Number
- (vi) Nil
- (vii) 12

OR

CHILD 1		CHILD 2	
Date of Birth : 23.09.2006		Date of Birth : 22.12.2002	
Class : 10		Class : 11	
CEA is admissible irrespective of the actual expenditure made		Admitted in School on 01.06.2022. Hence, reimbursement is admissible for 10 months.	
The claimant was awarded with 'Diesnon' for 22.08.2022 to 30.09.2022 i.e 1 month 10 days. Claim will be regulated proportionately as CEA is not admissible during period of diesnon.			
CEA & Hostel Subsidy is admissible even after death of the Employee till such time the employee would receive the same.			
Admissible for full year		Admitted in School on 01.06.2022. Hence, reimbursement is admissible for 10 months.	
1.	CEA : @ 2250/- pm	'27000/-	1. CEA : @ 4500/- pm
2.	Hostel Subsidy:@ 6750/- pm	'81000/-	' 45000/-
3.	Deduction for diesnon of 1month 10 days [(6750+2250)X1.33 =11970]	(-) ` 11970/-	CEA is admissible at double rate as the Child is Divyang and till 22 years
4.	Admissible	'96030/-	2. Deduction for diesnon of 1month 10 days (4500X1.33 =5985)
			(-) ` 5985/-
			3. Admissible
			' 39015/-
Net Admissible: (96030+39015) = `135045/-			

8. B]. Write down the correct option [Any five] [1 X 5 = 5 marks]
- (i) [C]
(ii) [C]
(iii) [C]
(iv) [C]
(v) [C]
(vi) [C]
(vii) [C]
(viii) [C]

Attempt any one of Question Number 9 or 10

9. A. Define the following in respect of GDS [Any three] : [2 X 3= 6 marks]
- (i) Postmaster– Rule 3 (k) of Department of Posts, GraminDakSevaks (Conduct & Engagement) Rules, 2020
(ii) Engaging Authority– Rule 3 (a) of Department of Posts, GraminDakSevaks (Conduct & Engagement) Rules, 2020
(iii) Sevak– Rule 3 (j) of Department of Posts, GraminDakSevaks (Conduct & Engagement) Rules, 2020
(iv) Members of the family– Rule 3 (h) of Department of Posts, GraminDakSevaks (Conduct & Engagement) Rules, 2020
(v) Record officer– Rule 3 (i) of Department of Posts, GraminDakSevaks (Conduct & Engagement) Rules, 2020

S. J. S.

9. B. Write Short Notes on regulation of HRA and / or Compensatory (City) allowances in following case [Any three of the following] : [3 X 3 = 9 marks]

- (i) Rule 6 (c) of FRSR Part IV [DA DR and HRA]
- (ii) Rule 6 (d) of FRSR Part IV [DA DR and HRA]
- (iii) Rule 6 (g) of FRSR Part IV [DA DR and HRA]
- (iv) Rule 6 (f) of FRSR Part IV [DA DR and HRA].
- (v) Rule 6 (a) of FRSR Part IV [DA DR and HRA]

OR

10. Write Short Notes on [Any three of the following] : [5 X 3 = 15 marks]

- (i) Pay for the purpose of Dearness Allowance: Dearness Allowance-Chapter 1 - General Order (1) Para (i) of FRSR Part IV [DA DR and HRA]
- (ii) Conditions for Project Allowance: Project Allowance-Chapter 20 - Order (1) Para I of FRSR Part IV [DA DR and HRA]
- (iii) Hard Area Allowance: Chapter 25 of FRSR Part IV [DA DR and HRA]
- (iv) Rent: HRA-Chapter 15 Order (7) 2. (b) (i) of FRSR Part IV [DA DR and HRA].
- (v) Procedure for imposing Minor penalty to a GDS: Rule 10 (a) of Department of Posts, GraminDakSevaks (Conduct & Engagement) Rules, 2020
- (vi) Termination of Engagement of a GDS: Rule 8 of Department of Posts, GraminDakSevaks (Conduct & Engagement) Rules, 2020

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DEPARTMENT OF POSTS : INDIA
PO & RMS Accountant Examination – 2023
WEST BENGAL POSTAL CIRCLE

ANSWER KEY (PAPER-II)

Part-I

1.

(A) Prepare LPC for a Group B Officer named Mr. 'A' in the pay Level L-8 proceeding on transfer from Station 'A' to 'B' with the following particulars:

(i) He handed over the charge at station 'X' on 23.02.2023 (A/N)

(ii) He was drawing the following pay and emoluments:

Basic pay	Rs.59700/-
DA @38%	Rs.22686/-
HRA	Rs.16119/-
Transport Allowance	Rs.7200/-
DA on TpA	Rs. 2736/-

(iii) He was paid at station 'A' upto 31.01.2023 and the following deductions were being made from his salary.

IT	Rs.11945/-
GPF (Subscription)	Rs.17000/-
CGEGIS	Rs.60/-
CGHS	Rs.650/-
PLI	Rs.1368/-
Professional Tax	Rs.200/-

(iv) He was paid TA advance of Rs.50000/- on transfer

(v) GPF Account N. PTC-123456 is maintained by O/o the GM (PA &F), Kolkata

(vi) PLI Policy No. 42425-P premium Rs.1368/- per month

(vii) He is entitled for 10 days joining time.

Answer: As per Form in Appendix-4 of Postal Financial Handbook Vol. I (Edition 2022)

(B). Calculate the maximum amount recoverable on 31.08.2022 from the salary of the Government servant against a court attachment order for Rs.1,35,000/- was received on 14.08.2022. Also mention the month and the rate of last month attachable amount. Particulars of pay as follows:

Basic pay (L-9)	Rs.58000/-
DA @34%	Rs.19720/-
HRA @27%	Rs.15660/-
Transport Allowance	Rs.7200/-
DA on TpA	Rs. 2448/-

A sum of Rs.3000/- per month was being attached from his salary for a period of 24 months till December, 2022 in satisfaction of a decree in another case.

Bomjin
11/12

Answer: Emoluments for August payable on 31.08.2022

Basic pay	Rs.58000/-
DA @34%	Rs.19720/-
HRA @27%	Rs.15660/-
Transport Allowance	Rs.7200/-
DA on TpA	Rs. 2448/-
TOTAL	Rs.103028.00

Less: Amount exempt for attachment:

DA @34%	Rs.19720/-
HRA @27%	Rs.15660/-
Transport Allowance	Rs.7200/-
DA on TpA	Rs. 2448/-
TOTAL	Rs.45028.00

Net emoluments: =Rs.58000.00

Amount attachable: (Rs.58000-1000)/3= Rs.19000.00

Less: Portion of salary under attachment continuously for 24 months = (-) Rs.3000.00

Hence recovery = Rs.(19000-3000)= Rs.16000.00

Details of recovery:

August to December'2022= Rs.16000x5=Rs.80000.00
January to February'2023= Rs.19000x2=Rs.38000.00
March'2023 = Rs.17000x1 =Rs.17000.00

Total

Rs.135000.00

2. Write short notes on any five of the following:

(i) Principles to be observed in making corrections in accounts

Answer: Rule- 63 of Postal Financial Hand Book Vol. I (Edition 2022)

(ii) Verification of Cash Book

Answer: Rule-116 of Postal Financial Handbook Vol. I(Edition 2022)

3.

(A) Comment on the following:

(i) Expenditure of Rs.5000/- towards renting a hall for conducting on departmental examination by SSPOs.

Answer: Permissible as per Schedule of Financial Power

Up to Rs. 5000/- in each case Annexure to Schedule V of DFPRs

(ii) Expenditure of Rs.2000/- for maintenance of gardens by SPOs.

Answer: Not Permissible as per Schedule of Financial Power

Up to Rs.1,000/- per month in each case Annexure to Schedule V of DFPRs

B. Ramani
11/12/22

(B) Advance Customer Settlement Process in CSI-SAP

Answer: Manual of CSI-SAP [Standard Operating Procedure - F&A]

4. Describe the procedure for Cancellation and Destruction of Sub-Vouchers of contingent bill

Answer: Rule-259 of Postal Financial Handbook Vol. I (Edition 2022)

Part-II

(A) Mr. 'X' a Government servant drawing a Basic Pay of Rs.39200/- was sanctioned an advance of Rs.7,00,000/- which was paid in two instalments March,2021 and August,2021. The advance to be repaid in 100 instalments of Rs.7000/- each.

Rate of interest: 7.9% per annum.

The first recovery of the advance commenced from the pay of January, 2022.

The official wants to repay the advance with interest on 20.04.2023.

(a) Calculate the amount payable by the official.

Answer:

$$\text{Interest: } 1,50,15,000 \times 7.9 \\ \frac{\text{-----}}{12 \times 100} = \text{Rs.}98848.75 = \text{Rs.}98,849.00$$

$$\text{Principal outstanding: Rs.}7,00,000 - 1,05,000 = \text{Rs.}5,95,000$$

$$\text{Total amount payable} = \text{Rs.}5,95,000 + \text{Rs.}98,849.00 = \text{Rs.}6,93,849.00$$

(b) What is the prescribed period for repayment of HBA advance?

Answer: Rule 7 of HBA Rules

B. From the details given below, workout the amount payable under CGEGIS, 1980:

(i)

(a) Mr. 'X' was a member of CGEGIS since 01.01.1982 when he was a Group 'D' employee of the Department upto 31.12.1986

(b) He was promoted to a Group 'C' post from 01.01.1987

(c) He opted for revised rates from 01.01.1990

(d) Retiring on superannuation on 30.06.2022

Answer:

Amount as per table for cessation on 30.06.2022

$$\text{For a monthly subscription of Rs.}10/15 = \text{Rs.}46916.69$$

Amount as per table for cessation on 30.06.2022

$$\text{for an additional monthly subscription of Rs.}10/15 = \text{Rs.}30218.36$$

From 01.01.1987

Total

=Rs. 77135.05

Banjan
11/09

(ii) A Group 'A' employee under the scheme from 01.01.1982 (opted for revised rates from 01.01.1990), expired on 30.06.2022. He had assigned both the Savings Fund and Insurance Fund benefits in favour of a Financial Institution which has intimated the dues with interest as Rs.95000/- towards loan obtained by the officer for house purchase.

Answer:

Entitlements:

- (i) Savings Fund with the year of entry as 1982 upto June 2022
@46916.69 for 8 units = Rs.375333.52
(ii) Insurance Fund for 8 units = Rs.120000.00

Total = Rs.495333.52

Amount payable to the Financial Institution
as per demand = (-)Rs.95000.00

Balance = Rs.400333.52 will be payable to the nominee(s)/
Legal heirs

2. Please specify your comments on the following with Rules:

(a) An official is posted at Pune. He chooses to avail LTC for self only every year for visit to Kolkata where his family stays. LTC was accordingly availed during each of the years 2018 & 2019. During 2021, he proposes to avail LTC for the family against the Block Years 2020-2021

Answer: Rule 8(c) of CCS (LTC) Rules, 1988

(b) A Group 'B' member from 01.01.1982 was reverted to a Group 'C' post from 07.09.2017, as a measure of punishment and he retired in the later post on 30.09.2020.

What is the mode of recovery of subscription under CGEGIS'80 in this case of reversion to a lower group?

Answer: Para 5.4 of CGEGIS, 1980

(c) Purchase of goods without quotation as per GFR-2017

Answer: Rule-154 of GFR-2017

(d) Time limit for preferring LTC claims with advance and without advance

Answer: Rule-25 B of FHB Vol. I and its GID

(e) Loss of theft of unsold Indian postal orders

Answer: Rule 186 of Postal Manual Vo. VI Part-II

3.

(i) For LTC between places A and B at a distance of 1000 kms, an officer travels by First Class (500 kms) from station A to C, by second Class (800 kms) from Station C to D, and by First Class (700 kms) from Station D to B. He is entitled to First Class.

Calculate the actual expenses of reimbursement for the above case

Bamini
11/10

Answer: Total distance travelled is 2000 kms as against the shortest distance of 1000 kms.
The calculation of the entitlement will be as under-

First Class: 500+700

-----x1000 =600 kms

2000

Second Class: 1000-600= 400 kms

[GID (1), Rule 13 of CCS (LTC) Rules, 1988]

(ii) Write down the various procurement limits of goods that can be procured through GeM

Answer: Rule 149 of GFR -2017

(iii) Write down the provision of Lapse of Sanctions

Answer: Rule 30 of GFR-2017

B. Ramji
11/15