

ANSWER KEY

SO -14A-

DEPARTMENTAL EXAMINATION

May 2014

DEPARTMENTAL ACCOUNTS TEST FOR SUBORDINATE OFFICERS (With Books)

Time – Three Hours

Maximum Marks: 100

I.

a) Kinds of leave:

Marks: 5

The following are the kinds of leave to which employees may be eligible:

1. Earned Leave
2. Un Earned Leave on Private Affairs or Un Earned Leave on Medical Certificate.
3. Extra-ordinary Leave (Leave on loss of Pay).
4. Special Disability Leave.
5. Study Leave.

Marks: 15

b) Pay drawn in the Lower Post: Rs.19,550

Grade Pay in the Lower post: Rs. 5,400

Rs.24,950

3% on 24,950 = 748.50

Rounded Off to Next Rs.10/- is 750/-

Pay to be fixed : Pay in the Lower Post: 19,550

Add:3% : 750

20,300

Pay on promotion on 15.03.2014 : Rs. 20,300

Grade Pay : Rs. 6,200

Total : 26,500

Next date of Increment : 01.01.2015

Pay (20,300 + 800) : Rs. 21,100/- + GP Rs. 6,200/-

II.

Marks: 10

a) Entries in the Service Book to be Made:

1. Date of Birth, Qualification, Admissions.
2. Completion of probation.
3. Temporary and officiating Promotions of all kinds.
4. Increments.
5. All kinds of transfers.
6. Leave of Absence.
7. Passing of Departmental Test/ Special Examinations.
8. Long Term advances.
9. Admission to Provident Fund Account, Nominations exercised to Provident Fund Account
10. Options exercised to come over to revised scales of pay.
11. Admission of Pension, DCRG, Family Pension.
12. Permission granted to Acquire/ Dispose of Movable and immovable properties.
13. Grant of Additional Charges allowance.

Marks:10

b) Touring Officers who may present their TA bills without Counter-Signature of a Controlling Officer.

The following officers who may present the bills:

- 1) Secretary.
- 2) Inspector General of Police/ Vigilance.
- 3) Legal Advisor.
- 4) Chief Engineers.
- 5) Chief Financial Controllers.
- 6) Industrial Relations Advisor.
- 7) Superintending Engineers.
- 8) Chief Internal Audit Officer.
- 9) Financial Controllers

III.

1) Kinds of Travelling Allowance;a. Mileage Allowance:

A mileage Allowance is an allowance calculated on the distance travelled which is given to meet the cost of a particular journey.

b. Daily Allowance:

Daily Allowance is an allowance for each complete period of Twenty Four hours is admissible for journeys or halts if any in the course of journeys on tour.

If the absence is	0-6 hrs	D.A will be	30%
	Above 6- 12 hrs	D.A will be	70%
	Exceeds 12 hrs	D.A will be	100%

c. Actual Expenses:

In the case of employees of Class III & IV services, the Head of Office may authorise the payment of Expenditure incurred on hiring conveyance for a journey by road or canal. The actual cost of transit may be drawn.

d. Incidental Allowance for Expenses:

An employee may for a journey on tour by air or railway or a public service from head Quarters/Camp to places at a distance of 160 Kms or more, draw for each of the day of departure from Head Quarters and the day of arrival back to Head Quarters, One Half of the Daily Allowance for which he is eligible at the rate applicable for stay in Guest House or by Private Arrangements provided the absence from Head Quarters/Camp is 24 Hours or more.

e. Terminal Charges:

If the terminals between Bus Stand/ Railway Station to Touring Office and vice versa exceeds ½ Km, terminal charges are allowed to meet out the bus fare/train fare to the Touring officials.

Marks: 10

2)

Health Scheme 2:

As per (Per) CMD/TANGEDCO proceedings No.194, dt.01.08.2012, the employees in TANGEDCO drawing pay in regular time scales of pay and special time scales of pay and their eligible family members are covered under the New Insurance Scheme, 2012 as per G.O.M.S.No.243 finance. The employees and their eligible family members may avail assistance upto Rupees Four Lakh for a block of four years 01.07.2012 to 30.06.2016 on a cashless model for the approved treatments and surgeries in the hospitals approved by the insurance company/ Third Party administrator under this scheme.

The annual premium will be Rs.1860/- per employee (i.e the employee subscription of Rs.1800 + The employers contribution of Rs.290/-) of 2090/- per employee.

The following family members of the employee shall be covered under the HIS 2012.

- 1) Legal Spouse of the employees.
- 2) Children of the employees all thy get employed or married or attain the age of 25 years whichever is earlier and dependent on the employee.
- 3) Parents of employees in the case of unmarried employee until the employee gets married.

Marks: 10

IV.

a) Selection Grade:

Selection Grade introduced from 01.01.1979 B.P.ms.288, dt.03.12.1979.

1) Selection Grade period 10 years but reduced to 9 years from 1998. Selection Grade to RWE, next higher scale and for pre initial category promotion port scale but there are some exceptions.

2) Selection Grade fixation – One Increment stage in higher post or lower stage with Personal pay and personal pay absorbed on promotion. Allowing one increment is less than the higher post scale allow sum of the higher post scale.

As per the (per) B.P.(FB) No.11 (SB) dt.08.02.2006 orders were issued for Selection Grade scales to some categories and introducing Selection Grade scales to some other categories which have to Selection Grade scales with effect from 01.12.2002. After 01.12.2007 on movement to Selection Grade and Special Grade One increment benefit only.

Marks:10

b) Special Grade:

As per (per) B.P.(F.B) No.12, dt.08.02.2012, Special Grade introduced with effect from 01.12.2002 to those who have stagnated without promotions for 20 years with scale movement on movement to special Grade one increment shall be allowed in the present selection grade scale and pay shall be fixed in the Special Grade scale if there is a stage or with lower stage with personal pay.

All other existing candidates orders in force wherever applicable for allowing Selection Grade shall equally apply for movement to Special grade also.

V.

D.O.B	:	25.07.1955					
Entry into Board	:	14.07.1979					
Date of Retirement	:	25.07.1955					
		(+) 58					
		25.07.2013			FN		
		31.07.2013			AN		
Gross Qualifying Service (14.07.1979 to 31.07.2013)	Y	M	D	Y	M	D	
				34	0	18	
<u>LESS: Non-qualifying Service</u>							
(i) Boy Service	0	0	0				
(ii) LLP W/O MC	0	1	0				
(iii) Suspension	0	7	0				
		0	8	0	0	8	0
NET QUALIFYING SERVICE				33	4	18	
							67 half years
For Pension Ltd to 60 Half Year							
For DCRG Ltd to 66 Half Year							

	LPD for Pension & Family Pension	LPD for DCRG
	Rs.	Rs.
Pay	24,670	24,670
Grade Pay	6,200	6,200
D.A 90%	—	27,783
Total	30,870	58,653

$$\text{Pension} = \frac{\text{A.E} \times \text{Service in half years Ltd to 60}}{2 \times 60}$$

(OR)

$$\frac{\text{LPD} \times \text{Service in half years Ltd to 60}}{2 \times 60}$$

Whichever is higher

Here LPD is higher

$$\frac{30,870 \times 60}{2 \times 60} = 15,435/-$$

$$\begin{aligned} \text{Family Pension} &= 30\% \text{ of LPD} \\ &= 30,870 \times \frac{30}{100} \\ &= 9261/- \end{aligned}$$

$$\text{DCRG} = \frac{\text{LPD} \times \text{Service in half years Ltd to 66}}{4}$$

$$\begin{aligned} &= \frac{58,653 \times 66}{4} \\ &= 9,67,775/- \end{aligned}$$

$$\begin{aligned} \text{Commutation} &= \frac{1}{3}^{\text{rd}} \text{ of Pension} \\ 15,435/3 &= \text{Rs. 5145.} \end{aligned}$$

Commutated Value:

$$\begin{aligned}
 & 1/3 \text{ Pension X Purchase value of age on X 12 next birthday} \\
 = & 5,145 \quad \times \quad 8.371 \quad \times \quad 12 \\
 = & \text{Rs. } 5,16,825.54 \\
 = & \text{Rs. } 5,16,826/-
 \end{aligned}$$

VI.

a) Match the following:

- | | | |
|-----------------------|---|--|
| a) Pension | - | a) Attaining the age of superannuation. |
| b) Joining Time | - | b) Preparation |
| c) Earned Leave | - | c) Crediting un availed portion of
Joining Time |
| d) UEL on P.A | - | d) 180 days |
| e) Lump sum Allowance | - | e) Transfer T.A |

b)

Relieved on: 16.04.2013 A.N Thursday.

Preparation: 6 days (17,18,19,20,21 & 22.04.2013)

By Rail 420 Km: 2 days (23 & 24.04.2013)

By Bus: 1 day (25.04.2013)

Prefixing holidays: 1 day (26.04.2013 Sunday)

Total: 10 days

He should join duty on 27.04.2013 F.N (Monday)

Marks: 20

VII.

a)

Wage Revision option:

- i) On next or subsequent increment.
- ii) On the date of promotion or on the date of fixation on promotion.
- iii) On the date of movement to Selection Grade or Special Grade.
- iv) Internal Seiection.

b) If any employee to be proceeded against is an employee of the State or Central Government or Outside bodies and is on deputation to the Board, no punishment shall be imposed on him without the concurrence of the authority who lent his service to the board. If it is considered that the penalty of compulsory retirement, reduction in rank, removal or dismissed is to be imposed, the competent authority shall complete the enquiry and revert the employee concerned to the State/Central or other employee as the case may be and forward the records of enquiry for such action as is considered necessary.

c) Punishment for Mis Conduct:

- i) Censure.
- ii) Fine subject to the provisions of the payment of wages Act, 1936 as amended from time to time.
- iii) Stoppage of increment or increments with or without cumulative effect.

d) Appellate Authority means the authority to whom an appeal against the decision of the competent authority is preferred.

VIII.

Marks:10

a)

1. Yes. The Officer can encash the EL at the time of his retirement to a maximum of 240 days subject to availability at his credit.
2. Yes. An employee retiring on attaining the age of superannuation during any month of that calendar year can avail full quantum of casual leave at his credit.
3. Yes. For the calculation Dearness Allowance the Basic Pay & Grade Pay should be taken into account.
4. No. While admitting Transfer Travelling Allowance Bill in the new station, the eligible HRA of old station & new station whichever is lesser will be admitted.
5. No. While admitting the Tour Travelling Allowance Bill the Reserve Charges should not be deducted in case of Journey performed by Rail through Reservation.

Marks:10

b) Acts and Omissions Constituting Mis-Conduct:

The following acts and omissions shall be treated as Misconduct as per 5(a) OF TNEB Employees Discipline and Appeal Regulations.

i) Wilful in subordination or disobedience, whether alone or in combination with another or others, of any lawful and reasonable order of a superior.

ii) Striking work or deliberate slowing down of work either singly or along with another or others in contravention of any lawful and reasonable order of a superior.

iii) Concerted or organised refusal on the part of employee to receive their pay.

iv) Theft, fraud or dishonesty in connection with the boards property or business.

v) Collection or Canvassing for collection without the written permission of the management of any money within the premises of the establishment.

vi) Taking or giving bribe or any illegal gratification whatsoever.

vii) Habitual late attendance or habitual absence without leave or without sufficient courses.

viii) Carrying on Money-Lending or any other private business without the permission of the management within the premises of the establishment.

ix) Drunkenness, fighting, or disorderly or incident behaviour in the premises of the establishment.

x) Habitual negligence or neglect of work.

