

DEPARTMENTAL ACCOUNTS TEST FOR SUBORDINATE OFFICERS

Q No: 1(a)

Return to duty before expiry of Leave: [TNEB Leave Regulations: Page 13]

- (1) *An employee on leave may not return to duty before the expiry of period of the period of leave granted to him, unless he is permitted to do so by the authority which granted leave to him leave.*
- (2) *Notwithstanding anything contained in sub regulation (1), an employee on leave preparatory to retirement shall be precluded from withdrawing his request for permission to retire and from returning to duty save with the consent with the authority empowered to appoint him.*

Note (1) : An employee desiring to return to duty within the period of his leave should communicate his desire to the authority which sanctioned the leave sufficiently early to enable suitable arrangement to be made.

Note (2): An employee returning to duty at a time other than that fixed for him by the authority by which granted him leave has no claim to be appointed to any particular post and will be allowed to join only when a suitable vacancy occurs

Note (3) : No formal cancellation of the unexpired portion of leave is necessary when an employee returns to duty before the expiry of his leave.

Q No: 1(b)

Leave Salary of Re- Employed Persons: [TNEB Leave Regulations: Page 44]

If a re-employed person is a pensioner and his pension is drawn separately during re-employment, he will, when he proceeds on earned leave, or half pay leave, or commuted leave, be entitled to leave salary based on net employed pay (i.e.) exclusive of the pension and/or the pension equivalent of gratuity) and will continue to draw the pension separately in addition. An employee whose pension has been held in abeyance will draw the leave salary based on the net re-employed pay (ie) pay minus the amount of the uncommitted pension and/or pension equivalent of gratuity) and in addition amount equivalent to pension which was held in abeyance.

An employee whose pension whose pension has been held in abeyance, will be allowed to draw during the period of Extra – Ordinary leave also.

The Leave Salary in respect of earned leave, half pay leave and commuted leave of employees, who were governed by the contributory provident fund system prior to retirement, will be based on their net re-employed pay. They will not draw any leave salary during the period of extra-ordinary leave.

Q No: 1(c)

Kinds of Leave:

[TNEB Leave Regulations: Page 4]

- (1) *Earned Leave*
- (2) *Un Earned Leave (ie) Leave on Private Affairs or leave on Medical Certificate.*
- (3) *Extraordinary Leave*
- (4) *Special Disability Leave*
- (5) *Study Leave*
- (6) *Maternity Leave*
- (7) *Casual Leave.*

Earned Leave:

[TNEB Leave Regulations: Page 14]

- (1) *A permanent Employee shall earned leave at the rate of 1/11th of the period spent on duty provided that he shall cease to earned leave while he has to his credit such leave amounting to 240 days.*
- (2) *A non- permanent employee (ie) a probationer and a temporary employee, shall earned leave at the rate of the period spent on duty provided that he shall cease to earned leave while he has to his credit such leave amounting to 30 days.*

Q No: 1(d)

"Children' under Family Security Fund Rules:

- (1) *Children means legitimate and step children*
- (2) *An adopted child shall be considered to be a child if the sanctioning authority under this rules, is satisfied that under the personal law of the employee, adoption is legally recognized as conferring the status of a natural child, but in this case only.*
- (3) *A child of one person given in adoption to another shall not be considered to be the child of the former if the sanctioning authority is satisfied that under the personal law of the persons concerned such adoption is legally recognized and in that case only.*

Q No: 2(a)

Annual Verification of Service book: : [TNEB Leave Regulations: Page 62]

The Service Books in each office should be taken up for verification in January of every year by the head of office of every year by the head office who, after satisfying himself that the service of the employee concerned are correctly recorded in his service book in conformity with the above instructions, should record therein a certificate in following words over his signature :-

“ Service verified up to (date) from (pay bills, acquaintance rolls and similar records to be specified by reference to which the verification was made)”.

The of the office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distantly stat that, for the excepted periods (naming them), a statement in writing by the employee as well as a record of the evidence of his contemporary employees is attached to the book. Heads of offices may delegate the duties imposed upon them to their assistants in class I or II service, if any. They should, however, inspect at least 10 percent of the Service Books and initial them in token of having done so, unless the Board specially fixes a lower percentage in any case.

Heads of offices should furnish a certificate regarding the completion of the annual verification of services in respect of all Board employee working under them and those on Foreign Service to the next superior officer by the 31st July every year covering the preceding financial year, It shall also be the duty of every head of office to initiate action to show the service books to the Board employees under his administrative control every year and to obtain their signature therein in token of their having verified their service books. A certificate to the effect that he has done so in respect of preceding financial year, should be submitted by him to his next superior officer by the end of every September. In the case of Board employee on Foreign Service his signature shall be obtained after the Audit Office has made necessary entries connected with his Foreign Service. The verification of service referred to above should be in respect of all service whether permanent, temporary or officiating.

Q No: 2(b)

Duties of Controlling Officers:

[TA Regulations Page 5]

It is the duty of a controlling officer or of a drawing officer when a bill does not require counter signature, before countersigning or signing a travelling allowance bill –

- (a) To scrutinize the necessity frequency and duration of journey and halts for which travelling allowance is claimed and to disallow the whole or any part of the travelling allowance is claimed if he consider-*
 - (i) that a journey was unnecessary or unduly protracted; or*
 - (ii) that a halt was of excessive duration;*
- (b) to scrutinize carefully the distance as well as the rates and the calculations entered in travelling allowance bill.*
- (c) To satisfy himself that, where the actual cost of transporting personal effects, etc., is claimed under these regulations, the scale on which such effects etc., were transported was reasonably and to disallow any claim which, in his opinion, does not fulfill that condition;*
- (d) To observe any further instructions which the Board may issue for guidance.*

Q No: 3

KINDS OF PAY ANOMALY:

[Pay Fixation Page 15]

- 1) *Incentive anomaly,*
- 2) *Selection Grade anomaly,*
- 3) *Wage Revision anomaly,*
- 4) *Promotion anomaly.*

I. Incentive Anomaly (Per.) B.P. Ms.(Ch.) No.84 (Adm.Br.) dt.8.3.91.

When the senior employees drew incentive increment for passing a test / acquiring a special qualification in pre-revised scale of pay and the junior to such senior employees drew incentive increment for passing the same test / acquiring the same special qualification after fixation of his pay in a succeeding revised scale of pay.

Fixation on each occasion of the senior and the junior should be verified first. If any discrepancy found it should be rectified and then only anomaly should be rectified. Electrical Engineer cannot cite Mechanical or Civil Engineer vice versa. Pay should be worked out if both of them had not passed the test and even after working out the junior drew more pay that anomaly should be rectified.

Senior and junior - same category.

(ii) Pay of the senior should be equal to or pay higher than the junior from time to time.

(iii) Both should acquired same test qualification / special qualification.

(iv) Senior acquired qualification earlier than the junior.

(v) The quantum of incentive for acquiring the qualification should be same.

(vi) Monetary benefit should be given to the senior with effect from 1.12.88.-

Selection Grade Pay anomaly :

(Per.) B.P. (FB) No.53 (Sectt. Br.), dt.27.6.89:-

Where the seniors moving to the Selection Grade earlier draw lesser pay than the junior moving to Selection Grade later, rectification of pay anomaly may be permitted to the senior employee on par with the pay of the junior.

Employees promoted before movement to S.G. may cite rectification of pay anomaly on par with his junior who was promoted after movement to S.G. and thus drawing higher pay.

Monetary benefit should be allowed to the senior after refixation of pay with effect from 1.4.86.

Senior employee may cite his junior for movement to Selection Grade eventhough he has not completed the required 10/9 years of service for step up as per clause 3(h) of B.P.Ms.No.288 dt:3-12-1979.

(6)

Wage Revision pay anomaly :

(Per.) B.P. (Ch.) No.223, (Sectt.Br.) dt.21.11.2009:-

According to the revision of pay orders issued by the Board, the next increment of an employee whose pay has been fixed in the revised scale shall be granted on the date on which he would have drawn the increment had he continued in the pre-revised scale of pay and thereby become eligible for higher pay than his senior whose next increment falls due at a later date. This can be rectified as per the WR Regulations by stepping up of pay.

Both should have equal service weightage increments.

Promotion pay anomaly:- (Regulation 33 (b) of TNEB S.R.)

In case where an employee promoted to a higher post while in the pre-revised scale of pay draws less pay in the revised scale than his junior who is promoted to the higher post after revision of scale of pay, the pay of the senior employee may be stepped-up to that of the junior with effect from the date on which the junior draws more pay. After 1-12-2007 this kind of anomaly arising since the 3% benefit allowed is higher than the incremental stage.

Anomaly arising in between 2.4.80 and 30.11.84, the monetary benefit shall be given after w.e.f.1.12.84.

Anomaly arising after 1.12.84 monetary benefit shall be given w.e.f.1.4.86.

Authority competent for rectifying pay anomaly:-

- | | | |
|---|----|--------------------|
| (i) Class III Service of employees whose seniority is maintained in circle wide | :: | S.E. concerned. |
| (ii) Class III Service of employees whose seniority is maintained in statewide. | :: | C.E./Personnel. |
| (iii) Class II Service of officers whose seniority in maintained statewide. | :: | Secretary. |
| (iv) Class I Service of officers whose seniority is maintained statewide. | :: | Secretary/T.N.E.B. |

Q No: 4

[Medical Reimbursement Rules]

Medical Re-Imbursement: [Sec. Br. Memo (Per) No: 084147 / N2/94 -1 dt: 06.12.1994]

The following two types of medical reimbursement claims are available in the Board:-

- (1) Claims made under Medical Attendance Rules.
- (2) Grant of assistance under Tamil Nadu Electricity Board employee Health Fund Scheme.

2. In Board's Memorandum No: 23015 – P2/79-1 dated: 24.12.79 the following detained guidelines have been issued for the Board's employees to follow whenever they resort for the treatment in private clinics / dispensaries / hospitals:

- (i) Treatment in a private hospital should not be resorted to generally but only occasionally in emergent situation.
- (ii) For availing the treatment in a private hospital, emergency certificate from an Authorized Medical Attendant should be produced to the effect that the removal of the patient to the Government Hospitals would have entailed danger to the life of the patient.
- (iii) On the basis of the Emergency Certificate issued by an Authorized Medical Attendant, if patient takes treatment in a private hospital, he should be immediately brought to the Government Hospital as soon as the emergency is over and if a prolonged treatment is necessary a certificate should be obtained from the specialist of the Government Hospital, that similar facilities for undergoing treatment are not available in Government Hospital.
- (iv) Reimbursement of expenditure incurred by an employee of the Board in a private Hospitals would be restricted to what would have been the expenditure had the patient taken treatment in a Government Hospital.
- (v) The Bills, Vouchers, and Essentiality Certificate should be got countersigned by an Authorized Medical Attendant.
- (vi) If any one of the above condition is not satisfied the claim for the reimbursement of the Medical Expenditure will be rejected.

3. Cases falling under the Medical Attendance Rules are being dealt with in Board Office Secretariat Branch .

4. In (per) B.P.(FB) No: 57 (SB) dt: 06.05.1993 the Tamilnadu Electricity Board employees Health Fund was constituted to provide a measure of relief by way of grant / loan to the Board employee struck by the following major ailment:-

- (i) Open Heart Surgery
- (ii) Renal transplant
- (iii) Lithotripsy

5. The procedure for assistant under this scheme has been clearly spelt out in Para 5 of the regulations contained in the annexure to the said BP under this Health Fund scheme, the claims of employees of Board Office Secretariat Branch, Board Office Audit Branch and the all the officers in Class I services are being dealt with in Board office Secretariat Branch, and all other cases are dealt with in Board Office Administrative Branch.

6. With a view to help the claimants to get the assistance quickly, it has been decided that for the cases arising out of the Health Funds Scheme, the essentiality certificate need not be insisted and based on bills and vouchers produced by the officials obtained from private hospitals, the claim of the officials might be admitted up to a maximum of Rs.50,000/- or 75% of the total claim whichever is less, after consulting Chief Medical Officer / Tamilnadu Electricity Board.

Q No: 5(a)

Recovery of Rent during joining Time and on Transfer: [TNEB Spl Pay & Allowance Regulations]

In the case of employees occupying Board's residential buildings rent shall be recovered from them for the period of their occupation during joining time on transfer at the rate at which they are payable before their transfer.

Rent shall be recovered at eh same rates from the employee on transfer who are allowed to occupy Board's residential buildings beyond their joining time because neither the employee holding additional charge of the posts nor the incoming regular incumbents of the posts for whom the said buildings are intended are in need of them for the period of such extended occupation, provided that the new posts to which the employees are transferred do not carry higher scales f pay. In case where the new posts to which the employees are transferred carry higher scales of pay, their enhanced rates

of pay shall be taken in to consideration for calculating rent at 10 percent of their emoluments from the actual dates of their joining the new posts.

Rent shall be recovered at the rates specified in the first paragraph from employee on transfer, proceeding to new stations during their joining time and occupying Board's residential buildings attached to such posts, if vacant earlier than actually taking over charge of the new posts, for the period of such operation during joining time.

O No: 5(b)

Person entitled to receive Family Security Fund:

- (i) In the case of male employee, the wife or wives and children of the employee and the widow or widows and children of a deceased son of the employee provided that if an employee proves that his wife had been judicially separated from him or has ceased under the customary law of the community to which family Security Fund Rules, unless the employee subsequently indicates by express notice in writing that she shall continue to be so registered; and
- (ii) In the case of female employee, the husband and children of an employee and the widow or widows and children of deceased son of an employee.
- (iii) Provided that if an employee express her desire to exclude her husband from her family, the husband shall, henceforth be deemed to be no longer a member of the employee's family in matters to which Family Security Fund Rules relate, unless the employee subsequently cancels formally in writing her notice excluding him.

O No: 6(a)

Conversion of an advance into a withdrawal: [GPF Regulation Manual]

- (1) A subscriber who has already drawn or may draw in future an advance under regulation 16 for any of the purpose specified in sub regulation (1) of regulation 18 A, may convert, at his discretion by written request addressed to the Accounts Officer, through the sanctioning authority, the balance outstanding against him into a final withdrawal on his satisfying the conditions laid down in Regulations 18 A and 18 B.

- (2) *There should be an interval of at least six months between the sanction of conversion of the entire or part of the outstanding temporary advance in to part final withdrawal and the succeeding temporary advance, part final withdrawal and vice versa.*
- (3) *The conversion of temporary advance into a final withdrawal may be permitted, if the subscriber satisfies the conditions on the date of conversion of the temporary advance into final withdrawal in respect of the balance outstanding against them.*
- (4) *Recoveries from the pay bills of the employees of the Board towards advances should be stopped by the Heads of the Offices, when the applications for conversion of advances into part final withdrawals are recommended for sanction.*

O No: 6(b)

Duties of Accounts Officer to settle Provident Fund Account promptly : [GPF Regulation Manual]

- (1) *When the amount standing to the credit of a subscriber in the Fund become payable, it shall be the duty of the Accounts Officer to make payment, as provided in section 4 of the Provident Fund Act. 1925*
- (2) *If the person, to whom, under this regulations, and amount or policy is to be paid, reassigned or delivered, is a lunatic for whose estate a manager has been appointed in this behalf under the Indian Lunacy Act, 1912, the payment, reassignment or delivery shall be made to such manager and not to the lunatic.*
- (3) *Heads of office shall send a report to the Accounts officer in the form prescribed as soon as the subscribers retires, dies, or quits services. They shall obtain and forward to the Accounts Officer, application form subscribers for payments of provident fund balance under the regulation. The application shall be in the form prescribed in the sixth schedule. In the case of retirements on attending the age of superannuation, the applications shall be sent so as to reach the Accounts Officer, within a fortnight after stoppage of subscription in accordance with Regulation 11(1)(b). In all other cases, the applications shall be sent so as to reach the Accounts officer within a fortnight of the event necessitating closure of the fund accounts. Payment of amount withdrawn shall be made in India only. The persons to whom the accounts are payable shall make their own arrangements to receive payment in India. When the amount standing to the credit of a subscriber has become payable under Regulation 31, 32 or 33, the Accounts Officer shall authorize prompt payment of that portion of the amount standing to the credit of the subscriber in regard to which there is no dispute of doubt, the balance being paid as soon after as may be.*

- (4) When the final payment of the balance at the credit of the subscriber to a provident fund is to be made outside the jurisdiction of the Audit unit of Tamil Nadu Electricity Board which maintains the Provident fund Accounts of the subscribers, the chief pay and Accounts officer / Accounts wing or the bill drawing officer in the system / circle as the case may be will make payment to the payee by a crossed bank draft.
- (5) For this purpose, the Chief Pay and Accounts Officer will intimate, the amount payable to the payee and also send the forms of receipt (Appendix IV) to be filed in by him. On return of the forms of receipt duly signed by the payee with proper value of stamps etc., a bank draft will be purchased by the Chief Pay & Accounts wing or the bill drawing officer of the concerned circle / system as the case may be and sent to the payee by "Registered Post" and a simple receipt demanded.

Q No: 7

Date of Birth : 10.03.1958
 Date of first appointment : 02.10.1982
 Date of Retirement : 31.03.2016 [10.03.1958+58]

Gross Qualifying Service	Y	M	D	Y	M	D
(02.10.1982 – 31.03.2016)	33	5	29			

Less : Non Qualifying Service :

(i) LLP without MC:	0	1	0			
(ii) Suspension :	0	2	0			

	0	3	0	0	3	0
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Net Qualifying Service :	33	2	29			
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67 Half years

For pension limited to 60 Half Year

For DCRG limited to 66 Half Years

Particulars	Last Pay Drawn taken for Pension and Family Pension	Last Pay Drawn taken for DCRG
	Rs.	Rs.
Pay	31250	31250
Grade Pay	6100	6100
DA @ 119%	-	44467
Total	37350	81817

Pension : $\frac{AE \times Service \text{ in Half Years (Ltd to 60)}}{2 \times 60}$ or $\frac{LPD \times Service \text{ in Half Years (Ltd to 60)}}{2 \times 60}$
Higher of

$$: \quad Rs. \frac{37350 \times 60}{2 \times 60} = Rs. 18,675/-$$

Family Pension : 30% of Last Pay Drawn = $Rs. 37350 \times 30/100 = Rs. 11205/-$

DCRG : $\frac{LPD \times Service \text{ in Half Years (Limited to 66)}}{4} = \frac{81817 \times 66}{4} = Rs. 13,49,981/-$
Ltd to Rs. 10,00,000/-

Commutation : $1/3^{rd}$ of Pension = $Rs. 18675 \times 1/3 = Rs. 6225/-$

Commuted Value : $1/3^{rd}$ Pension x Purchase Value of age on next Birth day x 12
= $Rs. 6225 \times 8.371 \times 12 = Rs. 6,25,314/-$

Q No: 8(a)

Public Demonstration in Honour of employee : [TNEB Employees Conduct Regulations]
No employee shall, except with the previous sanction of the Board received any complementary or valedictory address or accept any testimonials or attend any meeting or entertainment held in his honour, or any other employee.

Provided that nothing in this regulation shall apply to :

- (i) a farewell entertainment of substantially private and informal character held in honour of an employee or any other employee on the occasions of his retirement or transfer or any person who has recently left the service of a State Government or Central Government; or
- (ii) the acceptance of simple and inexpensive entertainment arranged by public bodies; or institutions; or
- (iii) the sitting for or acceptance of a copy of a group photograph of the officers and staff of his office on the occasion of his transfer or retirement.

Q No: 8(b)

Bigamous Marriage :

[TNEB Employees Conduct Regulations]

- (1) (i) No employee shall, enter into or contract a marriage with a person having a spouse living; and
- (ii) No employee having a spouse living shall enter into or contract, a marriage with any person;
- (2) Provided that the Board may permit and employee to enter into, or contract, any such marriage as is referred to clause (i) or Clause (ii) if it is satisfied that-
 - (a) Such marriage is permissible under the personal law applicable to such employee and the other party to the marriage; and
 - (b) There is other ground for doing so.

Q No: 8(c)

Compensatory allowance :

[TA Regulations]

Compensatory allowance means an allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed. The amount of such allowance shall be so regulated that the allowance is not on the whole a source of profit to the recipient.

Q No: 8(d)

Family :

[TA Regulations]

Family includes the wife and children, including an adopted child and step children of an employee residing with or wholly dependent on him but a women employee shall in no cases be entitled to claim travelling allowances on account of her husband except when he is wholly dependent on her, nor shall a claim be admissible in respect of a married daughter after the date on which she was placed under her husband's protection.