

DEPARTMENTAL EXAMINATION

November 2013

DEPARTMENTAL TEST FOR INTERNAL AUDIT OFFICERS - SECOND PAPER

(With Books)

I. What are the guidelines for Enquiry Officer? (Marks 20)

1. Enquiry officer's function is like a judge in civil court and he shall remain unbiased and neutral.
2. The enquiring officer should have a clear and open mind and determination to conduct and complete the enquiry.
3. The enquiry officer should not be an eyewitness to the incident or should not be a person who detected the case.
4. The enquiry officer should be one having no personal ill will towards the accused.
5. The enquiry officer should not be one subordinate in rank to that of the accused.
6. The Enquiry officer should be very calm and give patient hearing and at the same time firm enough to overrule whenever necessary any objection not related to the charge and enquiry is raised.
7. The Enquiry Officer should not be perturbed if any objection is raised by the delinquent.
8. The function of the Enquiry officer is to enquire the charge only (i.e) to elicit fact on the charge and he is not to propose what should be appropriate penalty assuming the guilt is proved.
9. The Enquiry officers should limit his questioning to matters well connected with the charges only.
10. All reasonable opportunity to cross examine the prosecution with necessarily the delinquent and also to produce the defence witnesses should be given.
11. Enquiry officer may not put leading questions.
12. Delinquent should not be examined first. He should be examined only last.
13. Though law does not require that the enquiry should be in the local language, it should be better. If the proceedings are conducted in local language practically when the delinquent insists on that.

14. The Enquiry officer should deal with the matter before him objectively, fairly and impartially.

**II. Provisional pension-where departmental or judicial proceeding pending –
Discuss. (Marks 20)**

A Government servant who has retired on attaining the age of superannuation or otherwise and against whom any departmental proceedings are continued (or) any enquiry is being conducted by the Director of Vigilance and Anticorruption, the Audit Officer shall authorize the payment of provisional pension not exceeding the maximum pension which have been admissible on the basis of the qualifying service up to the date of retirement of the Government servant.

The provisional pension shall be authorized by the Audit Officer during the period commencing from the date of retirement to the date on which, up on conclusion of the departmental or judicial proceedings or enquiry by the Director of Vigilance and Anticorruption final order are passed by the competent authority.

No gratuity shall be authorized to the Government servant until the conclusion of such proceedings and issue to final order thereon. Provided that no such gratuity, shall be withheld in respect of a Government servant, who has been permitted to retire without prejudice to the departmental or judicial proceedings pending against him, where such departmental or judicial proceedings are only for administrative lapse not involving any primary loss to the Government.

Provided further that where a government servant, against whom a departmental or judicial proceedings involving primary loss to government are pending, is permitted to retire without prejudice to such departmental or judicial proceedings a portion of gratuity may be authorized after deducting the maximum computed financial loss to the Government for which the government servant is held liable, along with all un-recovered government dues, if any of such government servant with interest.

Payment of provisional pension made shall be adjusted against final retirement benefits sanctioned to such government servant upon conclusion of such proceedings but no recovery shall be made where the pension finally sanctioned is less than the provisional pension or the person is reduced or withheld either permanently or for a specified period.

Noting contained in the rule shall prejudice the operation of full pension subject to approved service is sanctioned upon the conclusions of the departmental or judicial proceedings or enquiry by the Director of Vigilance and Anti-corruption. - T.N. P.RULES 60

The head of office shall take steps to draw and disburse the provisional pension and gratuity to the retired Government servant on the first day of the month following the month in which the governments servant retired form service after obtaining a certificate of non-employment.

The payment of provisional pension should continue for a period of 12 month from the date of retirement of the government servant unless the period extended by the Audit Officer. - T.N. P.RULES -66(2) of (3)

III. What are the deductions shall be enforced from Subsistence Allowance? (Marks 20)

The deduction enforceable form subsistence allowance shall be as follows:

- a. Compulsory deduction
 - i. Income Tax and super Tax (provided the employees yearly income calculated with reference to subsistence allowance is taxable)
 - ii. House Rent allied charges i.e., electricity, waters, furniture etc.
 - iii. Repayment of loans and advances taken from the Board at such rates as the competent authority deems it right to fix.
- Therefore deductions shall be enforced form the subsistence allowance.
- b. Optional deduction:
 - i. Premia due on postal life assurance polices.
 - ii. Amounts due to co-operative stores and co-operative credit societies.
 - iii. Refund of advances taken from General provident fund.

The deduction under category (a) above shall not be made from the subsistence allowance expect with the written consent specifically obtained from the employee under subsistence.

The following deduction shall not be made from the subsistence allowances.

- i. Subscription to a General Provident fund.
- ii. Amount due on court attachment.
- iii. Recovery of loss to board for which an employee is responsible.

As regards recovery of over Payments there is no bar to effect the same from the subsistence allowance but the competent administrative authority will exercisediscretion to decide whether the recovery should be held wholly in abeyance once during the period of

suspension or it should be effected at full or reduced rate, depending on the circumstance of each case.

The recovery of over payments from an employee under suspension shall not ordinarily be made at a rate greater than one third of the amount of subsistence allowance is exclusive of dearness allowance admissible to him. SR 56(2) (NOTE 2)

IV. Whether an employee can purchase second hand car or goods or engaged in any business or profession- Discuss in detail. (Marks 20)

No. No Board employee shall enter in to any transaction with any private person or firm or company engaged in any business or profession for the purchase of costly second hand goods suchas vehicle for conveyance, furniture, electrical domestic appliance and the like at a favourable price, which may tend to result infavouritism or patronage being shown to the employee or which may render such employee under on obligation to such private person or firm or company and which be construed as a suitable form of corruption.

Explanation:

- i. Nothing in this sub regulation shall prevent any employee from entering in to any transaction with any partner firm or company for the purchase of secondhand article at the normal or prevailing market rate of such second hand article.
- ii. The prescribed authority for the purpose of this regulation shall be.

i.	Chairman	:	In the case of officers of the rank of Chief Engineer.
ii.	Secretary	:	In case of class-I officers of the rank of SE/EE and all employees including officers of Secretariat and Audit Brach.
iii.	Chief Engineer	:	In the case of employees in his office and in the offices under his control except class-I officers of Accounts Branch.
iv.	Chief Financial Controller	:	In the case of employees in his office and in the offices under his control expect class-I officers of Accounts branch.
v.	Superintending Engineer	:	In case of employees of the rank of Assistant Engineer/ Junior Engineer Grade-I and below in Technical cadre and employees of all categories in class óIII and IV service in the non-technical cadres.
			(Regulation 9(5) of TNEB Employees Conduct Regulation)

V. Define the following

a.	Day	:	Day means a calendar day beginning and ending at midnight. But, an absence from headquarters which does not exceeds 24 hours is reckoned for all purposes as one day at whatever the period begins and ends. (Regulation 2(iii) of TA Regulation)
	Pay		Pay for the purpose of calculating travelling allowance means the actual pay drawn by an employee in his substantive or officiating post and includes personal pay granted to protect an employee from loss of emoluments but does not include personal pay granted on other consideration, special pay, additional pay. (Rule 2 (vi) of TA Regulation)
	Family		Family includes the wife and children, including an adopted child and step- Children of an employee residing with and wholly dependent on him. But, a woman employee shall in no case be entitled to claim travelling allowance 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 which she was placed under her husband's protection. (Rule 2(iv) of TA Regulation)
	Transfer		Transfer means the movement of an employee for the headquarters station in which he is employed to another such station, whether to take up the duties of new post or in consequence of a change of his headquarters. (Rule 2(viii) of TA Regulation)
	Public conveyance		Means a train or other conveyance which is used regularly for the conveyance of passengers, but does not include taxi-cab or other conveyance which is hired for particular journey. (Rule 2(vii) TA Regulation)

VI. Write a note on the following

	Information	:	Means any materials in any form, including records, documents, memos, e-mails, opinions, advices, press releases, circulars, orders, log books, contracts, reports, papers, samples, models data material held in any electronic form and information relating to any private body which can be accessed by a public authority under any other law for the time being in force.
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	Public Authority	: Means any authority or body or institution of self Government established or constituted. a. By or under the constitution. b. By any other laws made by parliament. c. By any other law make by state legislature. d. By notification issued or order made by the appropriate government and includes any. i. Body owned, controlled or substantially ó financed. ii. Non-Government organization substantially financed. Directly or indirectly by funds provided by the appropriate Government. (Sec 2(h) RTI Act.
	Right to Information	: Means the right to information accessible under this act which is held by or under the control of any public authority and includes the right to- i. Inspection of work, documents, records. ii. Taking notes, extracts, or certified copies of documents or remarks. iii. Taking certified samples of materials. iv. Obtaining information in the form of docket, floppies, tapes, video cassettes or in any other electronic mode or through printout where such information is in a computer in is any other device. (Sec 2(j).
	Rejection to access information	: Without prejudice to exemption from disclosure of information, central public information officers or state public information officer, as the case may be may reject for information where such a request for providing access would involvean infringement of copy right subsisting in a person other than the state. (sec 9 of RTI Act)

VII. Calculate the Retirement Pension, Death cum Retirement Gratuity, (20)
Capitalized value and family pension of a Deputy Financial Controller. Voluntarily
Retired on 31.01.2013 having the following rewards of service.

Deputy Financial Controller

(a) Date of Birth : 10.03.1960

(b) Date of first Appointment: 12.06.1984

- (c) EOL cum leave on Loss of pay Y ó M - D
without medical certificate : 0 ó 2 ó 15
- (d) EOL or LLP with MC : 0 ó 4 ó 20
- (e) Pay last drawn(1.1.2013) : Rs.29570/-+7000/-GP
- (f) Pay Band & Grade Pay : (15700-39100+7000GP)
- (g) Date of Voluntary Retirement: 31.01.2013

Solution:-

Solution:

Date of birth			
Leave on Loss of pay without M/L		Y	M
		1960	03
Superannuation Age			D
			10
Date of Superannuation		2018	03
Voluntary Retirement		2013	01
			31
Voluntary Retirement		2013	01
Date of Appointment		1984	06
Gross service		28	07

Deduct:

Boy service		Nil	Nil	Nil
		0	02	15
Add: service weightage		28	05	05
Add. net qualifying service		01	04	10
		29	09	15
				30.00-00
				28.07-20

				01.04-10

60 CSM Please half year Pay last drawn		Rs..29570+7000		
Pension	=	50% of PLD XCSMP		
	=	60		
	=	36570x50/100x60/60		
	=	Rs.18285/-		
DCRG	=	(PLD+DA@80%)x60/4		
	=	(36570+29256)x60/4		
	=	65826x60/4		
	=	Rs.9,87,390/-		
Capitalized value 1/3 of pensionx12x table value of 53 years	=	6095x12x8.724		
	=	Rs.638073.36		

		(or) Rs.6,38,074/-
Family pension:		
Enhanced rate of family pension 50% of PLD Rs.36570	=	50% of PLD Rs.18285/
Normal rate of FP 30% of RS.36570/-	=	30% of PLD -Rs.10971/-

VIII. Regulate the pay on completion of punishment and calculate the monetary equivalent for unexpired portion of punishment period to Thiru.ØXØ
Commercial Assistant retired on 30.04.2013

- (i) Increment postponed for six months without cumulative effect.
Lr.dt.13.06.2007
- (ii) Increment postponed for one year without cumulative effect.
Lr.dt.31.10.2009
- (iii) Increment postponed for one year with cumulative effect.
Lr.dt.15.9.2012

Commercial Assistant's Pay as on 1.04.2005 ó CA = Rs.4570/-

Time scale of pay : 3370 ó 100 ó 6370

Pay Band and Grade Pay : 5400 ó 20200 + Rs.2200/- GP

Increment due on 1st April and no Service weightage.

Leave period : EOL without Medical Certificate = 55 days

(in 5/2006 & 6/2006)

Solution :

01.04.2005 - CA - 4570 (3370-100-6370)
01.04.2006 - CA - 4670 (3370-100-6370)
01.04.2007 -

Accrual

on 26.05.2007 (due to 55 days EOL W/O MC)
26.11.2007 - (Monetary Benefit) CA=4770 (3370-100-6370)
(oncompletion of I punishment)
01.07.2007 (Golden Jubilee Increment)
M.B wef 26.11.2007 -4870 (3370-100-6370)
WR 01.12.2007-9450+GP2200 (5400-20200+2200GP)
01.04.2008- 9800+GP2200 (5400-20200+2200GP)
01.04.2009-10160+GP2200 (5400-20200+2200GP)

II Punishment (1 year without calculation effect 01.04.2010 to 01.04.2011)

01.04.2010 ó No increment.

01.04.2011 ó 10920+GP2200 (5400-20200+GP2200)

(on completion of punishment normal Increment)

III Punishment 1 year with calculation effect (01.04.2013 to 01.04.2014)

01.04.2012-11320+GP2200 (5400-20200+GP2200)

01.04.2013 ó no increment.

Retired on 30.04.2013.

PLD: RS.11320+GP2200

Monetary Equivalent for unexpired period of 3rd punishment.

410 X 1 X 3=RS.