

**ANSWER KEY**  
**Departmental Examination (With Books)**  
**May 2017**  
**Departmental Accounts Test for Subordinate Officer**

**I. Choose the correct answer**

1. d) 24 months
2. a) 50% pay + DA
3. c) 01.07.2016
4. a) 10 days
5. b) 50% of pay + DA + HRA in Full
6. c) 30 days
7. a) 01.12.2002
8. c) from the date of completion of journey
9. c) Festival advance
10. c) Both A and B
- 11 a) 1/11 of the duty period
12. b) 5 years of such entry into service
13. b) ignored
14. a) 8%
15. d) maximum of 10 lakhs
16. a) 20 days
17. a) Pension payment order b) Last pay certificate
18. c) 25 lakhs
19. b) Warning
20. d) More than 5 years

**II. HBA**

Under Housing Building Advance rules, discuss the eligibility criteria, grace period and mode of recovery in detail.

House building Advance:

i. Eligibility Criteria: The employees should have completed six years of service in the Board. The service rendered in the trainee posts may also be taken into account. (B.P.5 (F.B) 27.01.1998). Prior approval of the Chairman is necessary if the employee already owns a house. Rule 2(B) of HBA rule). Chairman's approval is necessary for owning a house outside the state. Chairman's permission is necessary to sell the house constructed out of Boards Loan (Memo No.33528/E2/94-1 Dt.26.09.94).

Disciplinary proceedings clearance, vigilance enquiry pending clearance and criminal proceedings pending in court clearance are necessary to obtain HBA. He himself or his family members should not own a house.

ii. Grace period plot-cum-construction construction - 20 months  
Ready built House/flat – 8 months.

iii. Rate of recovery: Maximum instalment – 240 months (Principal 180 months + interest 60 months) Employees having more than 20 years of service and availed maximum advance, the recovery shall be made in the service period itself at the rate of 40% of pay plus DA (Memo No.27547/A7/A72/2003-1, Dt.28.11.03). for those having less than 20 years of service the recovery made at the rate of 50% of pay plus DA and DCRG which he surrenders can also to be taken into account (Memo No.118590/A7/A72/2003-1 Dt.23.02.04).

iv. Commencement of recovery: The recovery should commence on completion of 18 months from the date of drawal of first instalment on the month of occupation whichever is earlier in case of construction. For ready built house / flat, the recovery shall commence from the pay of the month following the month of payment. Postponement of recovery is permissible upto a maximum of 12 months. The mortgage of the property / deposit of title deeds is to be done within 6 months from the date of drawal of the first installment. The rate of interest at the time of drawal of first instalment is to be revised. The 1% of the rate of recovery is to be effective towards HBA special family benefit scheme from the month in which the first instalment is drawn and the house is to be ensured till the recovery is completed.

**III a.** 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 of Medical certificate
3. Extra-ordinary leave (Leave on loss of pay)
4. Special Disability leave
5. Study leave

**III b.** Punishment for Mis-conduct.

1. Censure
2. Fine subject to the provisions of the payment of wages Act, 1936 as amended from the time to time.
3. Stoppage of increment or increments with or without cumulative effect.

**III c.** Suspension is an executive order whereby a Government servant is kept out of duty temporarily pending final action being taken against him for acts of misconduct, indiscipline etc, Even though suspension is not a penalty it

definitely constitutes great hardship to the employee as he will be paid only at reduced rates during the pendency of suspension.

More care and caution should be taken before suspending an employee, since he is entitled to payment of full pay and allowance for the entire period of his suspension without doing any work of the board and it causes a lasting damage to the reputation even if he was exonerated from charges.

**III d.** It is a uniform allowance for each completed period of 24 hours absence from head quarters, which is intended to cover the ordinary charges incurred by an employee in consequence of each such absence.

Rates of Daily allowance:

The employees specified in Annexure I of Travelling allowances regulations are entitled to draw daily allowance. The employees are entitled to draw daily allowance as shown below for absence or fraction on absence from head quarters which is less than 24 hours:

Upto 6 hours	DA @ 30% of the rates indicated in Annexure I
6 to 12 hours	DA @ 70% of the rates indicated in Annexure I
More than 12 hours	Full rates of DA as indicated in Annexure I

**IV(a)** The following are the options available to a member of General Provident fund to avail advances.

1. Temporary advance
2. Part final withdrawal
3. Part final withdrawal (90%)

Temporary advance

A temporary advance may be granted to a subscriber from the amount standing to his credit in the fund at the discretion of the appropriate authority.

No advance shall be granted unless the sanctioning authority is satisfied that the applicant's pecuniary circumstances, justify it and that will be expanded on any one or more of the following

- o To pay the expenses in connection with the illness, confinement and disability including where necessary the travelling expenses of the subscriber or any person actually dependent on him.

- The advance can be sanctioned in other circumstances, involving expenditure disproportionate to the subscriber income.
- To meet the cost of higher education including where necessary the travelling expenses

Eligible amount	75% of the amount @ credit on the date of apply
Recovery	The recovery shall be made within/ not more than 36 months
Condition	There should be interval of six months between the sanction of two advances.

With draws:

- For the purpose of withdrawals from the fund the length of continuous service at present it is 15 years is the criterion which may include service under emergency previous also.
  - A with draws may be made for in the following circumstances:
    - Meeting the cost of higher education, including where necessary the travelling expenses of any child of the subscriber.
    - To meeting the expenditure in connection with the marriage of the subscriber son or daughter and any other female relation actually dependant on him.
    - Meeting expenses in connection with illness
    - Building or acquiring a house
    - Purchase of house site
    - Construction of house
- For the above there no second advance will be sanction.

Condition:

Part final withdrawal shall be sanctioned only once in a year, ie there should be an interval of one year between two part final withdrawals

**IV(b)** Special pay and allowance are the pay and allowances compensating the special nature of work.

Following are the examples.

- i. Special pay for special work – shift operation;
- ii. Special pay for additional work – Thermal incentives, hot line special pay (TLC), Legal Cell, Projects special pay;

- iii. Compensatory Allowances – CCA, HRA, Conveyance allowance;
- iv. Hill allowance, Isolated Locality compensatory allowance; and
- v. Rent fee quarters in Thermal Stations, sub- Stations and in Projects.

**V. 1. (a)** A time limit of 7 days can normally be given. The limit may be given up to the maximum of 10 days. All allegations must be furnished in the memo calling for explanation without mentioning the standing order.

**V.(b)** Three months notice may be given for voluntary retirement by an employee before he attains the age of 50 years or completion of 20 years of qualifying service provided that the retirement taken place after he has attained the age 50 years or completed 20 years of qualifying service.

**V. (c)** The employee may be sanctioned surrender of earned leave for 30 days on the due date if he applies for surrender leave within one month from the date of receipt of order regularizing the period of suspension as leave.

**V (d)** As the winter allowance is seasonal payment, it cannot be included for the purpose of encashment of earned leave.

**V. (e)** Request for the consideration of postponement of enquiry can be given twice which can be considered as reasonable opportunity having been given to the delinquent. If it is more than twice, it need not be considered.

**V (2).** As per (Per) CMD/TANGEDCO proceedings No. 14 (SB) dt.30.07.2016 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, 2016 as per G.O.M.S.202/ Finance. The employees and their eligible family members may avail assistance upto Rs.4 lakhs for a block of 4 years 01.07.2016 to 30.03.2020 on a cashless model for the approved treatments and surgeries in the hospital approved by the United India Insurance Company/Third party administrator under this scheme. However, the assistance shall be upto Rupees Seven lakhs and Fifty thousand for specified illnesses

The employees appointed on a). Consolidated Pay/Fixed pay/Honorarium, b). Daily wage, C). Contract Basis d) Re-employment, e)Temporary basis under Rule 10 (a)(i) of the Tamil Nadu State and Subordinate Services through Employment Exchange and f) Outsourcing are not covered under this scheme.

The payment of premium shall be regulated as per the terms and conditions of the agreement between the United India Insurance Company and the Government. The annual premium payable by the Government to the United India Insurance Company Ltd, shall be Rs.2100/- (plus Service tax as applicable from time to time) per employee, per annum for the block period of four year from 01.07.2016 to 30.06.2020.

The annual premium initially paid by the Government shall be recovered from the employee @Rs.180/- per month by deduction in monthly salary from the month of July 2016.

#### VI

Date of Birth : 01.03.1959  
 Date of first appointment : 02.09.1983 FN  
 Date of retirement : 28.02.2017 AN

Gross Qualifying service	Y	M	D	Y	M	D
02.09.1983 to 28.02.17				33	5	26

Less: Non qualifying service:

a) LLP without MC	0	1	0			
b) Suspension	0	3	0			
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	0	4	0	0	4	0

Net Qualifying service				33	1	26
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66 Half Year

For pension limited 60 Half Year  
 For DCRG limited to 66 Half Year

Particulars	Last pay drawn taken for pensions Family pension in Rs.	Last pay Drawn taken for DCRG in Rs.
Pay (39100+6560PP)	45660	45660
Grade pay	7000	7000
DA 132%	-	69511
Total	52660	122171

Pension  $\frac{AE \times \text{Service in Half year (Ltd to 60)}}{\text{year (Ltd to 60)}}$  LPD x service in half

----- (or) -----  
 higher of :  $\frac{2 \times 60}{2 \times 60}$

Pension :  $\frac{Rs.52660 \times 60}{2 \times 60} = Rs. 26330/-$

Family pension : 30% of Last Pay Drawn =  $Rs.52660 \times 30/100 = Rs.15798/-$

DCRG :  $\frac{LPD \times \text{service in Half years(Ltd to 66)}}{4} = \frac{122171 \times 66}{4}$

= Rs.20,15,821.50/-  
 Ltd to 10,00,000/-

Commutation :  $Rs.26330/- \times 33.33\% = Rs.8777/-$

Commutated value:  $1/3^{rd}$  of Pension x Purchase value of age on next birthday x12

=  $Rs.8777 \times 12 \times 8.371 = Rs.881667.20/-$   
 Or say Rs.881668/-

After commutation pension = Rs. 17553/-

**Ans:Q.No. VII**

Working for choosing option I

“ On the Date of promotion”

Rs .

1.	Pay as on 24.04.2015	30600 + 6200
2.	Selection Grade as on 20.09.2015	32820 + 6200
3.	Annual Increment 01.10.2015	33990 + 6200
4.	Promoted as Deputy Financial controller 29.04.2016	35200 + 7000
5.	Annual Increment in the promoted Post 01.04.2017	36470 + 7000

No further increment, since the officer will be superannuated as 31.10.2017.

Working sheet for choosing option II

“On the date of accrual of increment in the lower post”

Rs.

6.	Pay as on 24.04.2015	30600 + 6200
7.	Selection grade 20.09.2015	32820 + 6200
8.	Annual Increment 01.10.2015	33990 + 6200
	Promoted as Deputy Financial Controller 29.04.2016	Not fixed/ Grade pay difference alone allowed.
9	Annual Increment on 01.10.2016	35200 + 6200
10.	Promotion Increment on 01.10.2016	36450 + 7000
11.	Annual Increment on 01.10.2017	37760 + 7000

Workings

1.	$(30600 + 6200) \times 3\%$	1110 + 1110	= Rs. 2220
2.	$(32820 + 6200) \times 3\%$		= Rs.1170
3.	$(33990 + 6200) \times 3\%$		= Rs.1210
4.	$(35200 + 7000) \times 3\%$		= Rs.1270
9.	$(33990 + 6200) \times 3\%$		= Rs.1210
10.	$(35200 + 6200) \times 3\%$		= Rs.1250
11.	$(36450 + 7000) \times 3\%$		= Rs.1310

The option II is more beneficial to the officer, since he get more pay compared with option I on retirement date.

**VIII a)**

Tapal consists of cards, closed envelopes, packets and telegrams. Tapals received with lesser value of postage stamps should be refused. Local tapals should be sent only through messengers and not by post.

Envelops addressed by name, secret, confidential should be opened by officer concerned in case of his absence they may be opened by an officer equal or next in order of the other ordinary tapals should be checked and recovered if any found missing. When a current relates to more than one section, this should be marked to the section with the first point mentioned in the communication.

All tapal should be sort out before 11.00 AM they should be perused by the officer date stamped before 12.00noon.

Urgent tapals received after 10.30 am should be distributed as and when received ordinary tapals shall be kept ready for distribution on the next day. All tapals should numbered and delivered to the concerned section before 1.00 pm. There should be no delay with tapals assistant about the correctness



of the allotment of any current. If any irrelevant current was allotted the section head should mark the correct section in tapal register and return it to the tapal section. If there is any dispute, the concerned section head shall draw note with reasons to the concerned officer for decision. These formalities should be complete within 24 hours.

One Junior Assistant of tapal section should attend office at 9.30 AM and he may leave at 4.00 PM. Another Junior Assistant should attend office at 11.00 PM and may leave at 5.00 pm.

Register to be maintained in Tapal section

1. Current register of Head Quarter tapals
2. Register of DD letters
3. Telegrams Register
4. Register of registered and insured articles
5. Tapal distribution Register

The above registers should be opened on 1<sup>st</sup> of January.

**VIII b)** In the Government orders G.O.Ms.No.259/06.08.2003 Government of Tamil Nadu have introduced a new contributory pension scheme to the Government employees who are newly recruited on or after 01.04.2003.

Accordingly, it is mandatory for all the new employees of Tamil Nadu Electricity Board who are recruited on or after 01.04.2003 to become members of the scheme (Rtr) B.P.(Ch.) No.264/ Dt.03.12.2003) Each employee will pay a monthly contribution of 10% of Basic pay and dearness allowance from his salary to the contributory pension scheme. A matching contribution will be made by TANGEDCO (TNEB) for each employee. Existing General provident Fund will not be applicable to the newly recruited employees who are covered under contributory pension scheme. Chief Internal Audit officer has to allot the index numbers for such employees within a month from the date of this order. The index number allotted should be entered in the first page of the service register with necessary attestation.

Only on assigning the index numbers by the Chief Internal Audit Officer for the above scheme, recovery from pay bills shall be made by the pay drawing /disbursing officer. Nomination has to be filed at the time of admission by each employee and revised upon marriage of the subscriber and thereafter once in five years.

The reasons for non-recovery from a particular employee in any month should be furnished by the drawing / disbursing officers concerned in the recovery schedule without fail. The total amount of Board's and employee's contribution for each month has to be promoted to transferred to Pension Fund Regulatory and Development Authority or any agency authorized by Pension Fund Regulatory and Development Authority for this purpose on monthly basis.